

Regulation on Associations and Organizations Operating in Turkey



GENEL
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Regulation on Associations

CHAPTER ONE

Purpose, Scope, Basis and Definitions

Purpose

Article 1 - The purpose of this Regulation; is to regulate the procedures and principles to which associations, non-profit organizations and foundations within the scope of this Regulation will be subject.

Scope

Article 2 - The scope of this Regulation; includes certain operations of foundations and the establishment of associations and association branches or representations, federations and confederations, associations with headquarters abroad and the branches or representations in Turkey of non-profit organizations other than associations and foundation, general assembly meetings, international activities, obligations, activities subject to permission, opening clubs, setting funds, and other issues.

Basis

Article 3 – (Amendment: Official Gazette(OG)-9/7/2020-31180)

This Regulation has been issued on the basis of the Law on Associations dated 4/11/2004 and numbered 5253, relevant provisions of the Turkish Civil Code dated 22/11/2001 and numbered 4721, Law on the Establishment of International Organizations dated 26/3/1987 and numbered 3335, Article 36 of the Law on Amendment of Miscellaneous Laws dated 2/1/2003 and numbered 4778, and Articles 263 and 508 of the Presidential Decree on the Organization of the Presidency No. 1 and dated 10/7/2018.

Definitions

Article 4 – (Amendment: Official Gazette(OG)-9/7/2020-31180)

The terms used in this Regulation refer to following:

Minister: Minister of the Interior,

Ministry: Ministry of the Interior,

Union: Union, federation or similar organizations within the scope of Law No. 3335 on the Establishment of International Organizations

Association: Associations and their branches, federations composed of associations and confederations composed of federations, and branches or representatives of foreign associations in Turkey established in accordance with the Associations Law No. 5253 and the Turkish Civil Law No. 4721,

Extension of Association: Places that do not have a separate entity from the association and were established to directly support the purpose of the association, such as dormitory, library, childcare center, nursing home and soup kitchen, except for clubs belonging to associations, public camps, sports fields and halls, and economic enterprises,

Association Headquarters: The province or district where the association is located,

Location of Association: The place where the management activities of the association are carried out,

Federation: The umbrella organization with a legal entity formed by at least five associations with the same establishment purposes,

Directorate General: Directorate General for Relations with Civil Society

Provisional Directorate: Provisional directorate for relations with civil society within the body of the governorship,

Provisional Director: Provisional director for relations with civil society,

Law: Associations Law No. 5253,

Non-profit organization: Non-profit organizations other than associations and foundations whose headquarters are abroad,

Confederation: The umbrella organization with a legal entity, established by the union of at least three federations with the same establishment purposes, formed by associations,

Register: Register of associations,

Civil Code: Turkish Civil Code No. 4721,

Micro-credit: A small capital loaned to fund members to enable them to engage in income-generating activity,

Local Authority: The governorship or district governorship of the place where the headquarters of the association is located,

Chief of Local Authority: The governor of province or district of the place where the headquarters of the association is located,

Fund: An unincorporated organization set up by its members to meet their essential needs such as food, clothing, other goods and services, and short-term credit needs, provided that the associations do not distribute dividends to their members, and do not transfer money to their members in terms of income, interest, or in other names,

Relations with Civil Society Unit: Provisional directorate for relations with civil society and district directorate for relations with civil society or its chief,

Foreign Association: Associations with their headquarters abroad and non-profit organizations other than associations and foundations,

Foreign Foundation: Foundations with headquarters abroad.

CHAPTER TWO

Establishment Procedures

Notification of Establishment

Article 5 -The notification of establishment and its annexes below that signed by the founders of the association **(Repealed phrase: OG-30/10/2011-28100)** (...) shall be submitted to the local authority of the place where the association will be established.

a) The statute of the association, each page of which is signed by the founders **(Amended phrase: OG-9/7/2020-31180)**

b) **(Repealed: OG-30/12/2009-27448)**

c) In case there are legal entities among the founders of the association; a copy of the decision taken on this subject **(Amended phrase-OG-/7/2020-31180)**, provided that the title, place of residence, and establishment certificate of these legal entities and the natural person authorized by the bodies of the legal entities shall also be indicated.

d) A written statement, signed by the founders of the associations stating that these legal persons are permitted by the Ministry of Interior to be founders of associations, in case there are foreign nationals among the founders of associations or non-profit organizations other than associations and foundations **(Amended phrase: OG-30/10/2011-28100)**,

e) If there are foreign nationals among the founders, copies of documents **(Amended phrase: OG-9/7/2020-31180)** showing that they have the right to reside in Turkey,

f) **(Repealed: OG-9/7/2020-31180)**

(Repealed second paragraph: OG-9/7/2020-31180)

Associations acquire legal entities by submitting the notification of establishment and its annexes to the local authority.

Legal persons cannot be founders or members of associations for children. Also, the consent of the legal representatives of the founding children is attached to the notification of the establishment of an association for children.

By specifying the date and time **(Amended phrase: OG-9/7/2020-31180)**, the establishment notification of the association is transferred to the relation with civil society unit by the local authority, and a Certificate of Receipt (Annex-1) is given to the applicant, indicating that the establishment notification and its annexes have been received, and the association is registered.

(Amended phrase: OG-9/7/2020-31180) District Unit for Relations with Civil Society sends the establishment notification and statute of the association to the provincial directorate within seven days.

Examining the charter of the association and the notification of establishment

Article 6 - The notification of establishment and the accuracy of the documents given in its annex, as well as the statute of the association, are examined within sixty days from the date of issuance of the receipt, by the local authority or **(Amended phrase: OG-9/7/2020-31180)** by authorizing the relations with civil society unit. Statutes of associations established in the district shall also be examined by the relevant governorates. As a result of the examination, the founders are requested in writing to remedy the illegitimacy or deficiencies determined.

If there is no illegitimacy or deficiency in the notification of establishment and its annexes, as well as the statutes of the association, or if the illegitimacy or deficiency is remedied within thirty days after the notification, the local authority shall immediately notify the temporary board of directors of the association with a letter.

If the illegitimacy or deficiency is not remedied within thirty days, the local authority shall notify the Public Prosecutor's Office in order to file a lawsuit about the dissolution of the association in the authorized civil court of the first instance.

(Repealed paragraph: OG-30/10/2011-28100)

Branch Establishment

Article 7 - Associations, which are specified in their statutes to be able to open branches, shall submit the Notification of Establishment (ANNEX-2), and its annexes below, signed by at least three people authorized by the board of directors who are authorized by their general assembly **(Repealed: OG-30/10/2011-28100)** (...) to the local authority of the place where the branch will be opened.

a) **(Repealed: OG-30/10/2011-28100)**

b) **(Repealed: OG-30/12/2009-27448)**

c) In case there are legal entities among the founders of the branch; a copy of the decision taken on this subject **(Amended phrase-OG-/7/2020-31180)**, provided that the title, place of residence, and establishment certificate of these legal entities and the natural person authorized by the bodies of the legal entities shall also be indicated.

d) If there are foreign nationals among the founders, copies of documents **(Amended phrase: OG-9/7/2020-31180)** showing that they have the right to settle in Turkey,

e) A list stating the names, surnames, places of residence and signatures of the temporary board members and the person or persons authorized to receive correspondence and notification,

f) A copy of the general assembly resolution (**Amended phrase: OG-9/7/2020-31180**) showing the authority given to the board of directors for opening a branch,

g) A copy of the resolution of the board of directors of the association (**Amended phrase: OG-9/7/2020-31180**) for persons authorized as founders.

(Repealed second paragraph: OG-9/7/2020-31180)

Legal persons cannot be founders or members of the branches of associations for children. Accordingly, the consent of the legal representatives of the founding children is attached to the notification of the establishment of an association for children.

Examination and registration of branch establishment

Article 8 - The compliance of the branch establishment notification and its annexes with the legislation is examined by the local authority in person or (**Amended phrase: OG-9/7/2020-31180**) by giving authorization to the relations with civil society units within sixty days from the date of issuing the receipt documents for the establishment notifications.

The associations cannot open a branch in the case they have failed in the examination of the statute or that did not remedy the illegitimacy or deficiencies of the Law determined during the examination in due time upon the notification made.

Provisions regarding associations shall be applied in the examination of the branch establishment notification and its annexes, and the notification of the result to the founders. The branch shall be registered in the register by the provincial directorate of the place (**Amended phrase: OG-9/7/2020-31180**) where the branch headquarters is located. (**Repealed clause: OG-30/10/2011-28100**) (...)

Applications for establishment of a federation and documents to be requested

Article 9 - Federations are established by the gathering of at least five associations with the same founding purpose. Federations acquire legal entities by submitting the notification of establishment and its annexes to the local authority.

The Notification of Establishment (ANNEX-2) and the annexes below that signed by the representatives of the associations that will establish a federation (**Repealed phrase: OG-30/10/2011-28100**) (...) shall be submitted to the local authority of the place where the federation will be established.

a) The statute of federation signed by the representatives of the founding association (**Amended phrase: OG-9/7/2020-31180**),

b) (**Repealed: OG-30/10/2011-28100**)

c) A copy of the general assembly resolution made by the associations for the establishment of a federation,

d) A copy of the resolution made by the board of directors of the relevant association stating that the founders are authorized to represent the association,

e) A written statement, signed by the founders of the federations stating that these legal persons are permitted by the Ministry of Interior to be founders of federations, in case there are foreign associations or non-profit organizations other than associations and foundations among the founders **(Amended phrase: OG-30/10/2011-28100)**,

f) A list stating the names, surnames, places of residence, and signatures of the temporary board members and the person or persons authorized to receive correspondence and notification,

(Repealed third paragraph: OG-9/7/2020-31180)

Regarding federations, the provisions of this Regulation for associations are applied.

Applications for establishment of a confederation and documents to be requested

Article 10 - Confederations are established by the gathering of at least three associations with the same founding purpose. Confederations acquire legal entities by submitting the notification of establishment and its annexes to the local authority.

The Notification of Establishment (ANNEX-2) and the annexes below that signed by the representatives of the federation that will establish a confederation **(Repealed phrase: OG-30/10/2011-28100)** (...) are submitted to the local authority of the place where the confederation will be established.

a) The statute of confederation signed by the representatives of the founding association **(Amended phrase: OG-9/7/2020-31180)**,

b) **(Repealed: OG-30/10/2011-28100)**

c) A copy of the general assembly resolution made by the federations for the establishment of a confederation,

d) A copy of the resolution made by the board of directors of the relevant federation stating that the founders are authorized to represent the confederation,

e) A written statement, signed by the founders of the confederations stating that these legal persons are permitted by the Ministry of Interior to be founders of confederations, in case there are legal entities among the founders in the nature of a federation established by non-profit organizations other than foreign associations or associations and foundations **(Amended phrase: OG-30/10/2011-28100)**

f) A list stating the names, surnames, places of residence, and signatures of the temporary board members and the person or persons authorized to receive correspondence and notification,

(Repealed third paragraph: OG-9/7/2020-31180)

The provisions of this Regulation for associations shall be applied for confederations.

Examining establishment of federation and association



Article 11 - In the examination of the federation and confederation establishment notifications and their annexes, and in the notification of the result to the founders, the provisions regarding the associations shall be applied. The federation and confederation are registered in the register by the provincial directorate of the place (**Amended phrase: OG-9/7/2020-31180**) where their headquarters are located. (**Repealed clause: OG-30/10/2011-28100**) (...)

Associations or federations cannot open a branch in the case they have failed in the examination of the statute or that they did not remedy the illegitimacy or deficiencies of the Law determined, despite the notification.

CHAPTER THREE

General Assembly Meetings

First general assembly meeting

Article 12 -In the case that there is no illegitimacy or defect in the notification, statute, and other documents of the establishment, or that the illegitimacy and deficiencies are remedied within the given period, it shall be obligatory for the association to hold the first general assembly meeting and form its organs within six months following the written notification of the circumstance to the association.

General assembly meetings

Article 13-General assembly convenes;

- a) ordinarily at the times specified in the association's statute,
- b)convenes extraordinarily within thirty days when deemed necessary by the board of directors or the supervisory board or upon the written request of one-fifth of the members of the association.

Ordinary general assembly meetings must be held at least once every three years. The general assembly is called to the meeting by the board of directors.

Call Procedure

Article 14 – (Amendment: OG-23/1/2013-28537)⁽¹⁾ The board of directors arranges the list of members who have the right to attend the general assembly according to the statute of association. Members who have the right to attend the general assembly shall be called to the meeting at least fifteen days in advance by announcing the day, time, place, and agenda of the meeting at least by being announced in a newspaper or on the website of the association, by being notified in writing, by sending a message to the e-mail address or contact number notified by the member, or by using local media. In this call, if the meeting cannot be held due to the lack of a quorum, the day, time, and place of the second meeting shall also be announced. The period between the first meeting and the second meeting cannot be less than seven days and more than sixty days.

If the meeting is postponed for any reason other than the lack of quorum, this situation is announced to the members in accordance with the call procedure for the first meeting, including the reasons for the postponement. The second meeting must be held within six months at the latest from the date of postponement. Members shall be called back to the second meeting in accordance with the principles specified in the first paragraph.

The general assembly meeting cannot be postponed more than once.

Meeting Procedure

Article 15 - The list of members entitled to attend the general assembly is kept available at the meeting place. Identity documents issued by the official authorities of the members who will enter the meeting place shall be checked by the members of the board of directors or the officials to be appointed by the board of directors. Members shall enter the meeting place by signing next to their names on the list prepared by the board of directors. Those who do not show their identity document, do not sign the specified list, and members who do not have the right to attend the general assembly shall not be allowed to the meeting place. These persons and those who are not members of the association can follow the general assembly meeting in a separate section.

If the meeting quorum is present, the situation shall be written in a minute and the meeting shall be opened by the chair of the board or one of the board members to be appointed. If the meeting quorum is not present, a minute shall be written by the board of directors.

After the opening, a chairman and a sufficient number of vice-chairmen and a secretary shall be elected to manage the meeting, and a council committee is formed.

In the voting to be held for the election of the organs of the association, it shall be obligatory for the voting members to show their identities to the council committee and sign next to their names on the list of attendees.

The management and security of the meeting belongs to the chairman of the council. The general assembly shall be concluded by discussing and deciding on the agenda items. Each member shall have one vote at the general assembly and has to vote personally.

The topics discussed and the decisions taken at the meeting are recorded in a minute and signed by the chairman of the council and the secretary. At the end of the meeting, the minutes and other documents are delivered to the chair of the board. The chair of the board is responsible for preserving these documents and delivering them to the newly elected board of directors within seven days.

If a trustee is appointed by the court or a case of assignment according to the second paragraph of Article 75 of the Civil Code, the duties assigned to the board of directors in this article shall be carried out by these persons.

Conducting general assembly and board of directors' meetings electronically

Article 15/A – (Add.:OG-21/10/2021-31635)

In accordance with the additional Article 2 of the law, associations can hold their general assembly and board of directors' meetings electronically.

Associations can hold general assemblies and board meetings electronically through electronic systems approved and confirmed by the Ministry's General Directorate of Information Technologies. The data to be processed into the said systems are processed and stored under the relevant provisions of the Law on the Protection of Personal Data No. 6698, enacted on 24/3/2016.

The method by which the general assembly shall be held is specified in the resolution of the board of directors regarding the holding of the general assembly and the announcement of the general assembly. Board of directors' resolutions to be taken in electronic environment shall be stored electronically with date and number of decisions separately from the board of directors' resolution book kept in physical environment.

All procedures and principles for holding the general assembly and board of directors' meetings in the physical environment, which are included in the law, the Turkish Civil Code, this Regulation, and the associations' statutes, shall also be valid for the meetings held in the electronic environment. All kinds of information, documents, and records regarding the meetings held in the electronic environment shall be stored by the association.

Members, who will attend the general assembly or board meetings of the association to be held electronically, log in to the system using a secure electronic signature or two-factor authentication system. The electronic systems to be used must have the necessary network and system security against unauthorized access and attacks, as well as a design, backup, and archiving capacity in accordance with the legislation, which enables the creation of the council, voting, speaking, making proposals and all similar operations in the meetings held in the physical environment, as well as in the electronic environment.

The sanctions applied in the case that the meetings held in the physical environment are contrary to the legislation shall be also valid for the meetings held in the electronic environment.

Branch general assembly meetings

Article 16 - Branches are obliged to complete the ordinary general assembly meetings at least two months before the central ordinary general assembly meeting and notify a copy of the general assembly result notification to the local authority and their headquarters within forty-five days following the date of the meeting **(Amended phrase:OG-21/10/2021-31635)**.

General assembly result notification

Article 17 - (Amended:OG-23/1/2013-28537)⁽¹⁾ Within forty-five days following the ordinary or extraordinary general assembly meetings(**Amended phrase:OG-21/10/2021-31635**), the General Assembly Result Notification, which includes the principal and alternate members elected to the management and supervisory boards and other organs, shall be submitted to the local authority. In case of a statute change at the general assembly meeting; The minutes of the general assembly meeting, the old and new versions of the changed articles of the statute, the final form of the statute of the association, each page of which is signed by the absolute majority of the members of the board of directors, shall be submitted to the local authority within the period (**Repealed phrase: OG-9/7/2020-31180**) (...) specified in this paragraph.

(Repealed paragraph:OG-30/10/2011-28100)

General assembly results can also be notified by a member of the board of directors authorized by the board of directors of the association. The chair of the board is responsible for not the notification is sent.

Associations with funds shall notify the general assembly result notification of their funds (**Amended phrase:OG-23/1/2013-28537**)⁽¹⁾ to the local authority in the manner specified in this article.

The conformity of the general assembly result notification and its annexes with the legislation (**Amended phrase: OG-9/7/2020-31180**) shall be examined by the relations with the civil society unit. The relevant associations are requested remedy of deficiencies or errors if any. In case the deficiencies and errors are not corrected or the acts constituting the subject of crime are detected, the necessary legal action shall be taken.

CHAPTER FOUR

Foreign Aid ⁽⁴⁾

Notification obligation

Article 18 – (Amended phrase:OG-30/10/2011-28100) Associations, (Add. phrase:OG-9/7/2020-31180), foreign associations, foreign foundations, and non-profit organizations that are allowed to operate within the scope of Article 5 of the Law, may receive in-kind and monetary aid from persons, institutions, and organizations abroad, provided that they notify the local authority in advance. It shall be obligatory to receive cash aid through banks and to fulfill the notification requirement before they are used.

(Add. second paragraph:OG-9/7/2020-31180) The money received from the headquarters of branches and representative offices of foreign associations, foreign

foundations, and non-profit organizations shall also be subject to notification in the same way.

(Add.:OG-21/10/2021-31635) On the other hand, aid to be donated abroad shall be reported to the local authority by the associations before the aid is given. The money and aid sent by foreign associations, foreign foundations, and non-profit organizations' branches and representations to their headquarters and abroad are also subject to notification in the same way. These notifications shall be sent to the Ministry of Foreign Affairs via the Associations Information System (DERBIS). However, in case of disaster or emergency, this notification can be made within thirty days from the date of this force majeure. A notification abroad regarding the aid made on different dates within the scope of a particular project can be made at one time.

(Add.:OG-21/10/2021-31635) It constitutes a basis that cash aids exceeding one hundred thousand Turkish Lira or ten thousand Euro or equivalent in foreign currency to be transferred abroad are made through banks and other financial institutions or the Postal and Telegraph Organization Joint Stock Company. However, aids to countries where financial access is difficult can be made without using financial institutions, by declaring them to the administration of customs with a cash declaration form in accordance with the relevant legislation. In cases where money is sent abroad by declaring it at the customs, the relevant declaration shall be notified to the local authority by the association within thirty days at the latest from the date of issue.

(Add.:OG-21/10/2021-31635) After the aid is rendered, the activity result notification shall be issued to the local authority within ninety days. Forms and visual materials and similar proving documents shall be attached to this notification, indicating that the aid is rendered.

(Add.:OG-21/10/2021-31635) Monetary amounts in Turkish Lira specified in the fourth paragraph shall be applied by increasing each year at the revaluation rate determined and announced in accordance with the Tax Procedure Law No. 213 in relation to the previous year, to be effective from the beginning of the calendar year. However, amounts below one Turkish Lira are not taken into account in the update.

Type of Notification (Amended Title:OG-21/10/2021-31635)

Article 19– (Amended:OG-23/1/2013-28537)⁽¹⁾

Associations that will receive aid from abroad **(Add. phrase:OG-9/7/2020-31180)** and foreign associations, foreign foundations, and non-profit organizations that are allowed to operate within the scope of Article 5 of the Law**(Amended phrase:OG-21/10/2021-31635)**, shall fill out the Receiving Aid from Abroad Statement specified in Annex-4/A and notify the local authority.

(Add.:OG-21/10/2021-31635) Before the associations that will donate aid abroad and foreign associations, foreign foundations, and non-profit organizations that are allowed to operate within the scope of Article 5 of the Law render aid, they



shall submit the Aid to Abroad Statement as specified in Annex-4/B, and, after the aid is rendered, they shall submit the Aid to Abroad Activity Result Statement specified in Annex-4/C to the relations with civil society unit, where its headquarters is located.

Documents to be attached to the application form

Article 20– (Repealed:OG-23/1/2013-28537)⁽¹⁾

CHAPTER FIVE

International Activities

Foreign activities of foundations established in Turkey

Article 21- (Repealed:30/10/2011-28100)

Obligation of foreign foundations to obtain permission

Article 22 – (Amended first paragraph:OG-9/7/2020-31180) Foreign foundations can operate or cooperate in Turkey, open representative offices or branches, establish umbrella organizations, join established umbrella organizations or cooperate with established foundations, in cases where it is deemed beneficial to cooperate in the international arena, on condition that they are mutual, by consulting the Ministry of Foreign Affairs and other relevant institutions when necessary, and with the permission of the Ministry.

(Amended second paragraph:OG-21/10/2021-31635) These foundations shall be subject to the provisions of the legislation that the associations are subject to in their activities in Turkey.

Application of foreign foundations

Article 23 - (Amended first paragraph:OG-9/7/2020-31180) Foreign foundations make their applications to the Ministry regarding opening representative offices or branches, establishing a parent organization, joining the established umbrella organizations, cooperating with established foundations, and operating in Turkey, by submitting the Application Form for Foreign Legal Entities to be able to operate in Turkey specified in ANNEX-6 and its annexes. In addition, it shall be obligatory to submit the main status, which includes the information in exemplary status in ANNEX-9/A for representation or branch opening applications, and in ANNEX-9/B for applications to operate or cooperate.

The application for cooperation can also be made by the foundation that will cooperate in our country on behalf of the foreign foundation. The application can be made directly to the Ministry or by mail.

In the new applications of foreign foundations regarding their activities in Turkey, the documents that were previously submitted and still valid shall be not requested again.

Examination of foreign foundation applications and permission

Article 24 -The application form and its annexes regarding the activities of foreign foundations in Turkey are examined by the Ministry, and if any, deficiencies shall be remedied.

(Add. phrase: OG-9/7/2020-31180) After consulting the Ministry of Foreign Affairs and, if necessary, other relevant institutions on the subject, the Ministry makes the necessary evaluation and, if the evaluation is affirmative, the type, scope, and duration of the permit shall also be specified in the decision. Permission is granted permanently in cases of opening a representative and branch, establishing an umbrella organization, or joining an umbrella organization. After the application results, the applicant and the relevant governorship shall be notified within ten days together with the form and its annexes.

Temporary permits are maximum for five years. However, the Ministry may extend this period when it is insufficient. The request for extension of time shall be made at least three months before the expiry of the period and with a reasoned letter. The above-mentioned procedure shall be applied for the evaluation of the time extension and the result.

Annual declarations of foreign foundations

Article 25 – (Amended content and title:OG-9/7/2020-31180)

Foreign foundations, which have been granted a license to operate within the scope of Article 5 of the Law, shall be obliged to submit the declaration regarding their activities and disbursement within that year, as specified in Annex-8 of this Regulation, by the end of April of the following year. This declaration is submitted by the representatives or branches of foreign foundations to the governorship where they are registered, and to the governorship where they are located by the officials of foreign foundations that have been granted permission to operate or cooperate. Foreign foundations whose operating or cooperation permits expire within the year, shall submit the declaration specified in Annex-8 of this Regulation to the governorship where their settlement is located within two months from the end of the permit period. These declarations can also be submitted electronically.

Those who are obliged to submit this declaration shall send a copy of their written and visual publications regarding all their activities in Turkey, if requested, to the local authority where the registry number is registered.

Obligation of foreign associations to obtain permission

Article 26 – (Amended first paragraph:OG-9/7/2020-31180) Associations established in foreign countries may operate or cooperate in Turkey, open representative offices or branches, establish associations or umbrella organizations, or join established associations or umbrella organizations, by consulting the Ministry of

Foreign Affairs and, when necessary, other relevant institutions, and obtaining the permission from the Ministry.

Foreign associations shall be subject to the provisions of the legislation that the associations are subject to in their activities in Turkey.

Application of foreign associations

Article 27 - (Amended first paragraph:OG-9/7/2020-31180) Foreign associations shall make their applications to open representative offices or branches, establish associations or umbrella organizations, join established associations or umbrella organizations, and operate or cooperate in Turkey by submitting the form and annexes specified in ANNEX-6 to the Ministry. In addition, it shall be obligatory to submit the main status, which includes the information in exemplary status in ANNEX-9/A for representation or branch opening applications, and in ANNEX-9/B for applications to operate or cooperate.

Applications for cooperation can also be made by the association that will cooperate in our country on behalf of the foreign association. The applications can be made directly to the Ministry or by mail.

When it is necessary to submit the required documents regarding the permits previously granted within the framework of the activities of the foreign associations in Turkey, the documents that shall be still valid in the new permit application are not requested.

Examination of foreign association's applications and permission

Article 28 -The application form and its annexes regarding the activities of foreign associations in Turkey shall be examined by the Ministry, and if any, deficiencies are remedied.

(Add. phrase: OG-9/7/2020-31180) After consulting the Ministry of Foreign Affairs and, if necessary, other relevant institutions on the subject, the Ministry makes the necessary evaluation and, if the evaluation is affirmative, the type, scope, and duration of the permit shall also be specified in the decision. Permission shall be granted permanently in cases of opening a representative and branch, establishing an association or becoming a member of associations, establishing or joining an umbrella organization. After the application results, the applicant and the relevant governorship shall be notified within ten days together with the form and its annexes.

Temporary permits are maximum for five years. However, the Ministry may extend this period when it is insufficient. The request for extension of time shall be made at least three months before the expiry of the period and with a reasoned letter. The above-mentioned procedure shall be applied for the evaluation of the time extension and the result.

Annual declarations of foreign associations

Article 29 – (Amended content and title:OG-9/7/2020-31180)

Foreign associations, which have been granted a license to operate within the scope of Article 5 of the Law, shall be obliged to submit the declaration regarding their activities and disbursement within that year, as specified in Annex-8 of this Regulation, by the end of April of the following year. This declaration shall be submitted by the representatives or branches of foreign associations to the governorship where it is registered, and to the governorship where the settlement is located by the officials of foreign associations that have been granted permission to operate or cooperate. Foreign associations which their operating or cooperation permits expire within the year, shall submit the declaration specified in Annex-8 of this Regulation to the governorship where their settlement is located within two months from the end of the permit period. These declarations can also be submitted electronically.

Those who are obliged to submit this declaration shall send a copy of their written and visual publications regarding all their activities in Turkey, if requested, to the local authority where the registry number is registered.

Provisions applicable to non-profit organizations

Article 30 - The provisions applied to foreign associations in this Regulation shall be also applied to the activities of non-profit organizations other than associations and foundations established abroad, to be carried out in our country.

CHAPTER SIX Books and Records

Bookkeeping procedures

Article 31 -Amended paragraph:OG-1/6/2012-28310)Associations keep books with the method of operating accounts. However, associations with public benefit status and associations with annual gross income **(Amended phrase:OG-21/10/2021-31635)** exceeding one million five hundred thousand**(Amended phrase:OG--9/7/2020-31180)** Turkish Lira shall keep books on balance sheet method starting from the following accounting period.

(Add. paragraph:OG-30/10/2011-28100)In case associations with branches keep books with the method of balance sheet, the branches of these associations shall also keep books with the method of balance sheet, regardless of the terms specified in the first paragraph. In any case, it shall be obligatory for associations and their branches to keep books on the same method.

Associations that keep books with the method of the operation account can keep books on the method of the balance sheet with the decision of the board of directors, regardless of the terms stated above.

If the associations, which have switched the method of the balance sheet, fall below the above-mentioned limit in two consecutive accounting periods, they can turn back to the operating account method as of the following year.



Associations with commercial enterprises also shall keep books for their commercial enterprises in accordance with the provisions of the Tax Procedure Law.

Books to be kept

Article 32 – (Amendment:OG-9/7/2020-31180)

Associations keep the following books.

a) The books to be kept according to method of the operation account and the principles to be followed are as follows:

1) Minute Book: The decisions of the Board of Directors shall be written in this book in order of date and number, and under of the decisions are signed by the members attending the meeting.

2) Member's Registry Book: Identity information, entry and exit dates of those who enter the association as a member shall be recorded in this book. Entry and annual dues paid by members may be recorded in this book.

3) Document Record Book: Incoming and outgoing documents shall be recorded in this book with date and sequence number. The original incoming documents and copies of outgoing documents shall be filed. The document received or sent via e-mail shall be stored by printing.

4) Operation Account Book: Revenues received and expenses incurred on behalf of the Association shall be clearly and regularly recorded in this book.

b) The books to be kept on the basis of the balance sheet method and the principles to be followed are as follows:

1) Associations keeping books on the basis of balance sheet shall also keep the books registered in the 1st, 2nd and 3rd sub-clause of clause (a).

2) Journal and General Ledger: The method of keeping and recording these books shall be performed in accordance with the Tax Procedure Law and the General Communiqués on Accounting System published under the authorization given by this Law to the Ministry of Treasury and Finance.

The above-mentioned books, journal, general ledger, and, in case of keeping, inventory book may also be kept in the electronic environment within the framework of the procedures and principles specified in the communiqués issued by the Ministry of Treasury and Finance and the Ministry of Commerce regarding keeping these documents in an electronic environment, provided that they are not contrary to the provisions of this Regulation; and other books can also be kept electronically by using software created or permitted by the Ministry.

Record keeping procedure

Article 33 -The books and records to be kept in accordance with this Regulation must be in Turkish. Books shall be written with a pen.

The books can be kept in the computer as well. However, the books that will be kept as a form or continuous form can be used by giving numbers to each sheet and



getting it approved before they are used. After the approved sheets are used, they shall be kept in the form of a book.

Errors made in journal entries can only be corrected according to accounting rules. If numbers and words are written incorrectly in other books and records, corrections can only be made by drawing the wrong numbers and words in such a way that they can be read, and by writing the correct one on the top or side or on the account to which it is related. If the wrong number and text are drawn, this number and text shall be initialed by the person who drew it.

A record in the ledgers cannot be rendered illegible by scratching, drawing or erasing.

Except for the part of the decision book left for signature at the end of the sheet, the lines of the books cannot be left blank or skipped without drawing. In the bound books, book sheets cannot be torn from the book. Certified form or continuous form sheets cannot be distorted or torn.

The documents belonging to the associations shall be numbered in accordance with the registration order in the book in which they are registered, and they shall be stored by filing.

Registration Time

Article 34 - Minutes shall be recorded in the books on a daily basis. However, income and expense records;

a) Shall be recorded in a timely manner that does not disturb the accounting order and security in accordance with the volume and requirements of the work. Such records cannot be delayed more than ten days.

b) In associations that keep their records on the basis of documents bearing the signature and initials of authorized supervisors, such as accounting receipts and payroll, recording the minutes in these shall be deemed to be recorded in the book. However, these records shall not allow minutes to be transferred to the main books more than forty-five days later. If the association's books are requested for audit purposes, it is obligatory to keep the records before the forty-five-day period expires.

Accounting period

Article 35 - The accounting period for associations is a calendar year. The accounting period starts on 1 January and ends on 31 December. For newly established associations, the accounting period begins on the date of establishment and ends on December 31.

(Add. paragraph:OG-16/3/2018-30362) If sports clubs (except for economic enterprises that have a bookkeeping obligation in accordance with tax laws) make a request, the Ministry of Interior may allow them registered by the General Directorate of Sports to use the accounting period covering different dates.

Certification of books

Article 36 – (Amendment:OG-9/7/2020-31180)

Associations that will use the books stated in this Regulation shall have them certified by the provincial directorate or notary public before starting to use them, except for the books to be kept in the electronic environment. The use of these books shall be continued until the sheets are finished, and these books are not subject to renewal certification. However, the Journal Book shall be re-certified every year in the last month before the year in which it will be used. Certification of the General Ledger is not required.

A separate certification number shall be given for each certified book. The Apostille containing the name of the association, the registry number, the place of residence, the type of the book, the number of sheets in the book, the date of approval, the approval number, the official seal, and signature of the certifying authority is filled, affixed to the first sheet of the book, and its corners shall be sealed by the certifying authority. The last sheet of the book shall be sealed and signed by the certification authority, by stating how many sheets the book consists of, the date, and a number of certifications.

Each sheet of the books shall be sealed by checking whether it is followed by a sequence number.

The provincial directorate shall record the information about the books that it has approved in the Attestation Ledger, which is kept electronically and whose sample is included in Annex-12.

Attestation Ledger**Article 37 – (Repealed:OG-9/7/2020-31180)****Revenue and expense documents****Article 38– (Amendment:OG-23/1/2013-28537)⁽¹⁾**

Association revenues are collected with a receipt. In case the revenue of the association is collected through banks, documents such as receipts or account statements issued by the bank replace the receipt document.

The expenses of the association are made with expense documents such as invoices, retail sales receipts, and self-employment receipts. However, for the payments within the scope of Article 94 of the Income Tax Law No. 193 dated 31/12/1960, a note of expenses is prepared in accordance with the provisions of the Tax Procedure Law No. 213 dated 4/1/1961. For payments that are not included in this scope, documents such as Expense Receipt or bank receipt in Annex-13 are used as expense documents.

Deliveries of goods and services at no costs to individuals, institutions, or organizations by associations shall be made with the In-kind Aid Delivery Document in Annex-14. Goods and services at no costs delivered to associations by individuals,

institutions, or organizations shall be accepted with the In-kind Donation Receipt Document in Annex-15.

These documents shall be printed by the associations, in the format and size shown in Annex-13, Annex-14, and Annex-15, in the form of books consisting of fifty carbon papers and fifty counterfoils, bearing successive serial and item numbers, or as a form to be printed by electronic systems and type-writer in printing or continuous form. Documents to be printed as a form or a continuous form must be of the specified quality. **(Add. clause:OG-9/7/2020-31180)**In-kind donation receipts can also be issued electronically using software created or permitted by the Ministry, provided that they contain the information specified in Annex-15. These issued documents shall be stored in the electronic system of the General Directorate.

The number of printed documents and their serial and item numbers shall be notified to the local authority by the printing houses within fifteen days. **(Add. clause:OG-9/7/2020-31180)**This notification can also be made electronically via the Associations Information System (DERBIS).

Preservation period

Article 39 - Receipts, expenditure documents, and other documents, except for the books, used by associations, shall be preserved for 5 years in accordance with the number and date order in the books they are recorded, without prejudice to the periods specified in special laws.

Statement of Operations

Article 40 - Associations that keep records according to the method of the operating account shall issue a "Statement of Operations" at the end of the year (December 31) as shown in (ANNEX-16).

Reporting according to balance sheet method

Article 41 - It is sufficient for the associations that keep books according to the method of balance sheet to prepare the balance sheet and income statement at the end of the year (December 31) **(Add. phrase:OG-9/7/2020-31180)**based on the General Communiqués on Accounting System published by the Ministry of Treasury and Finance.

CHAPTER SEVEN

Revenue and Expense Procedure

Format of receipt documents

Article 42 -Receipts to be used in the collection of the association's revenues shall be printed with the decision of the board of directors in the format and size shown in (ANNEX-17). Receipts shall be issued in the form of books consisting of fifty carbon papers and fifty counterfoils, bearing successive serial and item numbers, or as a form to be printed by electronic systems and type-writer in printing or continuous form.

Receipt documents to be printed as a form or continuous form shall be of the specified quality. The counterfoil part of the books of the receipt can be printed in two copies. However, one copy of the counterfoil sheets must be kept regularly in the book counterfoil and the other in the accounting documents.

Add. paragraph:OG-9/7/2020-31180)Receipts can also be issued electronically using software created or permitted by the Ministry, provided that they contain the information specified in ANNEX-17. These issued documents shall be stored in the electronic system of the General Directorate.

Printing and control of receipt documents

Article 43 - The serial and item numbers of the printed receipt documents and other printing documents are controlled by the treasurer. The books or forms that are found to be faulty in the control shall be returned, and new books shall be printed in the same amount. Receipts are received from the printing house by the treasurer with a report.

It shall be obligatory to notify the local authority by the printing houses within fifteen days about the numbers of the printed forms that will be printed by means of printed receipt books or electronic systems and type-writer. **(Add. clause:OG-9/7/2020-31180)**This notification can also be made electronically via the Associations Information System (DERBIS).

(Amended phrase:OG-9/7/2020-31180) Relations with civil society units; control the information about the receipt documents reported by the printing houses and records the name of the relevant association and the printing house, the number of receipt volumes, the starting and ending numbers, and the serial numbers of the Receipt Document Tracking Book (ANNEX-18).

Receipt documents printed as a form or continuous form are also grouped with start and end numbers to contain fifty original and fifty counterfoil sheets and recorded according to the above-mentioned method.

(Amended paragraph: OG-23/1/2013-28537) ⁽¹⁾ The Tracking Book of Volumes of Receipts shall be stored electronically. **(Repealed clause:OG-9/7/2020-31180)** (...)

Preservation of receipt documents (Amended title:OG-9/7/2020-31180)

Article 44 – (Amended first paragraph:OG-9/7/2020-31180) The printed receipt documents shall be received from the printing house by the treasurer. The treasurer of the association is responsible for the delivery of these receipts to the persons authorized to collect funds on behalf of the association, and the storage of empty and used receipts. Receipt documents shall be handed over between the old and new treasurers with a report.

(Repealed second paragraph: OG-9/7/2020-31180)

The unused sheets of the receipt documents that are returned for any reason even though they are not fully used shall be determined and recorded by the treasurer

and the person returning it. The books of receipts returned in this way can be given to another person who will collect income, or they cannot be used again by writing "canceled" on the sheets in large letters and visible.

Receipt documents printed as a form or continuous form shall also be grouped and used with start and end numbers to contain fifty original and fifty counterfoil sheets and recorded according to the above-mentioned method.

(Repealed:OG-23/1/2013-28537)⁽¹⁾

Use of receipt documents

Article 45 - Receipts are given to those who have the duty and authority to collect income by the signature of the treasurer members and are taken back against signature after they are used. **(Repealed clause:OG-9/7/2020-31180)** (...)

Receipt documents are filled in legibly with an indelible, hard, and ballpoint pen, without erasing or scraping. The original sheet is torn off and given to the payer, and the counterfoil part is left on the book. If a case of an error in the issuance, the incorrect document sheet shall not be given to the payer. The word "CANCEL" is written on the original and counterfoil sheets and both are left on the book without being torn.

After the receipt documents, which are printed as a form, shall be filled through electronic systems, the original is given to the payer; and the copy is preserved in the file.

(Add. paragraph:OG-9/7/2020-31180) Receipt and expenditure documents stipulated in this Regulation; shall be issued by filling in all the information in the documents shown in the examples attached to the Regulation and signing them by the relevant persons.

Certificate of authority

Article 46 – (Amended article:OG-23/1/2013-28537)⁽¹⁾

Except for the permanent members of the board of directors **(Add. phrase:OG-21/10/2021-31635)** and those appointed as representatives in accordance with Article 24 of the Law, the person or persons who will collect income on behalf of the association shall be determined by the decision of the board of directors, including the term of their authorization. The Certificate of Authority, attached in Annex-19, containing the clear identity, signature, and photographs of the persons who will collect income, shall be issued in two copies by the association and is approved by the chair of the board of the association. The permanent members of the board of directors can collect income without a certificate of authority.

The period of the authority certificate shall be determined by the board of directors as a maximum of one year. Expired authority certificates shall be renewed according to the first paragraph. It is obligatory to submit the authorization certificates to the board of directors of the association within one week in the cases of the expiration of the certificate of authority or if the person for whom a certificate of

authority has been issued leaves his/her job, dies, or is discharged from his/her job or duty, or when it is determined that the association dissolved its own or is terminated. In addition, the authority to collect revenue can be revoked at any time by the decision of the board of directors.

Revenue Delivery

Article 47 – (Amended first paragraph:OG-9/7/2020-31180) Persons authorized to collect income on behalf of the association shall deliver the money they collect to the treasurer of the association within thirty days or deposit them into the bank account of the association. However, those whose collection exceeds 5,000 Turkish Lira, without waiting for the thirty-day period, shall deposit the collected money into the bank account of the association within two working days at the latest.

The amount of money that can be preserved in the association's safe box shall be determined by the board of directors, taking into account the needs.

PART EIGHT

Recognition as Public Benefit Associations

Recognition as public benefit association

Article 48 - Associations working for the public benefit **(Add phrase:OG-9/7/2020-31180)** shall be determined by the proposal of the Ministry **(Amended phrase:OG-9/7/2020-31180)** and the decision of the President, by consulting the Ministry of Treasury and Finance and the relevant ministries, if any.

Conditions for the public benefit

Article 49 - In order to be recognised as the association working for the public benefit, the association;

- Must be operating for at least one year,
- Within the last year, **(Amended phrase:OG-9/7/2020-31180)** purchasing and selling transactions exceed 200.000 Turkish Lira must be carried in accordance with the competition conditions,
- The purpose and activities must be of such a nature as to produce solutions, apart from for its members **(Amended phrase:OG-9/7/2020-31180)**, for the needs and problems of the society at the local, national, or foreign level, and to contribute to social development,
- At least half of the income earned during the year must be spent for this purpose,
- Its assets and annual income must be at a level to fulfill the purpose specified in the statute.

This situation can be determined by the report issued by the Ministerial association auditors. Associations that are determined not to have these qualifications

cannot apply again for a public benefit decision before three years have passed from the date of this determination.

Application and required documents

Article 50- (Amended:OG-23/1/2013-28537)(1)

The association that wants to be recognised as an association working for the public benefit shall make its application to the local authority with the following attachments.

- a) The Association's report on its activities, services, and future activities in terms of public interest,
- b) List of movable and immovable properties of the association,
- c) A copy of the decision taken by the board of directors to be recognized as an association working for the public benefit.

Evaluation of the application

Article 51 – (Amended clause: OG-30/10/2011-28100) Requests for being recognized as an association working for public benefit are sent to the Ministry within one month, together with the remark of the governorship. It is clearly stated in the remark of the governorship whether the purpose and activities of the association are of the quality and extent to yield beneficial results to the society and whether the association can be recognized as an association working for the public benefit.

The association shall be recognized as an association working in the public benefit, after the proposal of the Ministry and **(Amended phrase:OG-9/7/2020-31180)** the decision of the President, after consulting the relevant ministries and **(Add. phrase:OG-9/7/2020-31180)** the Ministry of Treasury and Finance.

(Amended third paragraph:OG-9/7/2020-31180)The decision regarding the recognition of the associations to work for the public benefit is notified to the relevant governorship by the Ministry and notified to the applicants by the governorship.

Deprivation of public benefit association status

Article 52 -If it is determined in the audits that association working for the public benefit has deprived these qualifications; the decision for recognizing them as an association working for the public benefit is annulled **(Add. phrase:OG-9/7/2020-31180)** after the proposal of the Ministry and the decision of the President, after consulting **(Amended phrase:OG-9/7/2020-31180)** the Ministry of Treasury and Finance and the relevant ministries. The result shall be notified to the relevant governorship by the Ministry and notified to the relevant association **(Amended phrase:OG-9/7/2020-31180)** by the governorship.

CHAPTER NINE

The Words to Be Used by Permission

Obtaining permission

Article 53 - The words Türk(Turkish), Türkiye(Turkey), Milli(National), Cumhuriyet (Republic), Atatürk, Mustafa Kemal (**Add phrase:OG-21/10/2021-31635**), Şehit(Martyr), Gazi(Veteran), and the words formed by the suffixes brought to the beginning and the end of these words can only be used with the permission of the Ministry, after obtaining the permission of the relevant ministries.

(Amended second paragraph:-OG-23/1/2013-28537)⁽¹⁾The following is stipulated for associations that will apply for permission:

- a) Must be operating for at least one year,
- b) Its purpose and the activities that it undertakes to realize this purpose, the services it performs, and the activities planned to be carried in the future; must be of a nature that will yield beneficial results to the society, apart from the members of association.
- c) Must have the highest number of members among associations with similar purposes,
- e) Must document at least three projects or activities carried out in the last three years, outside of its own members, nationally, or internationally,
- d) Must have branches or representative offices in at least three provinces other than the province where it is located,
- e) Must have a decision taken in the general assembly on this matter.

Application

Article 54 - The associations that will apply for a permit shall make their application (**Repealed phrase:OG-30/10/2011-28100**) (...) to the local authority with the documents stated below.

- a) (**Repealed:OG-30/10/2011-28100**)
- b) Association member list,
- c) A report on the activities of the association, its services, and future activities,
- d) A copy of the resolution taken by the general assembly for the use of words subject to permission.

Permission

Article 55 – (**Amended phrase:OG-30/10/2011-28100**)The relevant governorate, after conducting the necessary investigation on the request, sends the request for permission to the Ministry within one month, together with the remark of the governorship.

The Ministry conducts the necessary investigation and decides on the application after consulting the relevant ministries when necessary. The result shall be notified to the relevant governorship by the Ministry and the relevant association is informed by the governorship.

CHAPTER TEN

Clubs

Club

Article 56 - Club is a facility opened with the permission of the local authority to meet the social needs of the members of the association. Associations cannot open a club jointly with another association and real or legal person. Except for federations and confederations, the association must have been active for at least one year in order to open a club. Associations for children cannot open clubs.

Places where clubs cannot be opened.

Article 57 - It is not allowed opening club in the following places:

a) Weapon factories and manufacturing places, where dangerous substances such as explosives, flammable and combustible materials are produced, sold, used, and stored, and gas filling facilities,

b) **(Amended:OG-9/7/2020-31180)**In places of worship,

Within a distance of less than a hundred meters from pre-school education, primary and secondary education official and private school buildings and educational institutions where individuals in need of special education attend, **(Amended phrase:OG-9/7/2020-31180)**c) and places of worship,

d)In the buildings where primary and secondary school students attend courses and classrooms and the dormitories where these students stay,

e) In places where will prevent the access of intervention and emergency service vehicle such as fire brigade and ambulance.

e) Commonly used independent sections of buildings,

g) In places where they are inconvenient in terms of general security and protection of public order,

h) In land, sea, air, and all kinds of transportation vehicles used as fixed or mobile.

An association club can be opened in the building where the association is located. However, it is obligatory that the interior door entrance of the place opened as the association's club is separate from other independent sections or other sections such as room etc., and that there are no doors opening to them.

Application

Article 58 - An application shall be made to the governor's office for the clubs to be opened in the city centers, and to the district governor's office **(Repealed phrase:OG-9/7/2020-31180)** (...)for the clubs to be opened in other districts,

including the districts within the boundaries of the metropolitan municipality. The following documents shall be attached to the application request.

a) A copy of the decision of the board of directors regarding opening a restaurant,

b) **(Amendment:OG-30/10/2011-28100)** A statement signed by the president of the association **(Repealed phrase:OG-9/7/2020-31180)** stating that he/she is the owner or the tenant of the place to be opened as a club, the main real estate is a residence, business or commercial place, and whether it is located within the boundaries of the municipality and the adjacent area.

c) A copy of the unanimous decision of the flat owners for the places that appear as residences in the title deed records of the main real estate; the approval of all the owners of the residences and the sample of the decision taken by the majority of the votes of the business owners in the buildings where the residence and the workplace are located together; and a copy of the board of directors in the commercial buildings,

d) Building occupancy (occupation) permit certificate for the localities to be opened by the associations within the municipality and adjacent areas, and in cases where this document is not available, a document to be obtained from the relevant municipality stating that there is no objection to the use of that place as a club; and for the clubs outside these areas **(Amended phrase:OG-9/7/2020-31180)**, a document to be obtained from the environment and urban planning directorates, indicating that there is no objection to the use of that place as a club.

Applications with missing documents or which do not comply with the legislation shall not be evaluated and an additional thirty-day period shall be given to complete the deficiencies. If the deficiencies are not remedied at the end of this period, the application shall be canceled.

If the place of the club is changed, the above-mentioned procedures shall be applicable again.

Permission

Article 59 - The business and operation of the clubs to be opened in the provincial centers **(Amended phrase:OG-9/7/2020-31180)** shall be carried out by the provincial directorates, and the business and operation of the clubs are to be opened in the other **(Amended phrase:OG-9/7/2020-31180)** districts shall be carried out by the district relations with civil society units. In the districts within the boundaries of the metropolitan municipality, these works shall be carried out by the registry offices of the district governorship. The place to be opened as a club and the building where it is located shall be requested to be inspected by the municipality in terms of physical and fire safety, public health and environment, and by law enforcement officers in terms of maintaining general security and law and order. In cases where deemed

necessary, additional inspections may be requested from other relevant institutions and organizations.

The associations, whose application documents and examinations are affirmative, are permitted to open and operate a club by the local authority. Operating conditions are stated in the club opening and operating certificate. A copy of the Club Opening and Operating Permit (ANNEX-20) issued in two copies shall be submitted to the relevant association; and the other copy shall be preserved in the file of the association **(Amended phrase:OG-9/7/2020-31180)** at the provincial directorate.

It is obligatory to hang the sign with the phrase ".....Association Club" of at least 50x75 cm, indicating which association the club belongs to, and the sign of at least 20x30 cm with the phrase "No entry, except members," in a place that can be seen at first glance from the outside.

Within fifteen days after the club opening and operating certificate is issued **(Amended phrase:OG-9/7/2020-31180)**, the law enforcement chief, the municipality, the monopoly administration for those who are allowed to use alcoholic beverages, the environmental directorates, and the tax office are notified about the opening of the club by relations with the civil society units. Law enforcement authorities prohibit unauthorized clubs based on this rule.

Responsible manager

Article 60 - A responsible manager is appointed to each association club by the decision of the board of directors, and the local authority shall be notified. The responsible manager shall be in charge of the operation of the association's club in accordance with the legislation and license. The change of the responsible manager shall be notified to the local authority within fifteen days.

The club manager shall be appointed on a paid or honorary basis by the decision of the board of directors. The manager does not have to be a member of the association. The operation of the club can also be carried out by a lessee under the responsibility of a local manager appointed by the association.

Alcoholic beverage consumption and live music (Amended article title:OG-23/1/2013-28537)⁽¹⁾

Article 61 – (Amended paragraph:OG-23/1/2013-28537)⁽¹⁾Consumption of alcoholic beverages in association clubs is subject to the permission of the local authority. However, in order for alcoholic beverage consumption permission, the association club must be located within the alcoholic beverage permitted zone. Alcoholic beverages cannot be served and consumed in the clubs of associations that cannot obtain an alcoholic beverage sales certificate from the competent authorities or whose certificate has been canceled.

It is not allowed to consume alcoholic beverages in youth, sports, or youth and sports clubs' facilities and clubs for social purposes.

Alcoholic beverages can only be served in clubs where alcoholic beverages are allowed. It is not allowed to serve alcoholic beverages around the club, on the roadside, or on the sidewalks by placing tables or standing.

(Add. paragraph:OG-23/1/2013-28537)⁽¹⁾In the clubs of the association, live music is permitted by the decision of the local authority, following the measurement and control, provided that there is no inconvenience in terms of the peace and tranquility of the people and public rest. Live music is not included in the club opening and operation permit certificate. However, it must be kept in the club so that it can be shown when the officials request.

(Add. paragraph:OG-23/1/2013-28537)⁽¹⁾In the places where live music is permitted, the permission shall be canceled in case of broadcasting outside the determined hours and above the sound levels specified in the relevant legislation in a way that disrupts the peace and tranquility of the public. The association are notified about these issues when live music permission is granted.

(Add. paragraph:OG-23/1/2013-28537)⁽¹⁾The managers of the association or the responsible managers specified in Article 60 ensure that the music broadcast live or with electronic devices must not exceed the determined hours and that the necessary warning signs are posted.

People who can work in clubs

Article 62 - Children under the age of 18 cannot be employed in the clubs where alcoholic beverage consumption allowed. An identity document bearing the signature of the chairman of the board of the association is issued for the employees working in the clubs. As long as the employees work in the club, they have to wear this identity in a way that can be seen at first glance.

Club Directive

Article 63 - Association clubs shall be operated under the directive prepared by the board of directors in accordance with the principles and procedures specified in this Regulation. It shall be obligatory to indicate the following points in the club directive.

- a) Working conditions of the club,
- b) Duties and authorities of the club manager,
- c) Activities to be carried out and services to be provided at the association's club,
- d) How members and guests of the association can benefit from the club,
- e) Whether alcoholic beverages can be consumed in the club, and if so, the terms and way of consuming,
- f) The way and conditions of the club's reservation to the members of the association for conferences, seminars, dinners, engagements, weddings, and similar meetings.

Benefit from the club

Article 64 - Members who will benefit from the club are given a club identity card with the date and number of the decision to become a member of the association and the signature of the president of the association. Members are obliged to carry this identity card on them as long as they are in the club and show this card during an audit.

Non-members of the association cannot enter to the club. However, guests of the members accompanying can be admitted to the clubs. As long as the guests are in the club, they have to carry their guest cards that can be seen at first glance.

Audit of clubs

Article 65 - The local authority can have the clubs of the association audited whether they are operated according to the conditions specified in the opening and operation certificate. Audit of clubs **(Amended phrase:OG-9/7/2020-31180)** is carried out jointly by relations with civil society units and law enforcement. In the club audit, it is not required to give prior notice and be carried out during working hours.

Temporary suspension from activity

Article 66 – (Amended paragraph:OG-23/1/2013-28537)⁽¹⁾ Clubs are temporarily suspended from activity by the local authority for a period not exceeding thirty days when they found gambling, letting alcohol consumption without permission, and operating as public places or despite the written warning, violating the club directive specified in Article 63 or other procedures and principles regarding the clubs specified in this Regulation.

(Amended second paragraph:OG-9/7/2020-31180) The permission certificate of the clubs, which have been banned from operating three times in a year due to the actions written in this article, shall be canceled by the local authority.

Cancellation of club opening and operating permit

Article 67 -At the end of the audit, the club opening and operation permit are canceled by the local authority, in the case they have found to have manufactured, sold, used or possessed drugs; to have or sold weapons in violation of the Law No. 6136; to have engaged in activities contrary to general security and general morality

In addition, in case of commission of criminal acts, the audit documents shall be immediately sent to the Office of the Chief Public Prosecutor.

(Add. paragraph:OG23/1/2013-28537)⁽¹⁾ Club opening applications of associations whose club opening and operating permit certificates have been cancelled shall not be examined unless one year has passed from the date of cancellation.

Implementation of the decision to ban from operating

Article 68 - The decision to ban from the operating is carried out within the scope of the following principles.

a) The decision shall be notified to the board of directors of the association and the club manager, and a period of not more than two days is given for the implementation of the decision. It shall also be stated in the communicate that the chairman of the board of the association or the member of the board of directors to be appointed, and the club manager must be present at the time of sealing.

b) It shall be allowed to remove perishable goods and personal belongings of individuals during the period the club is closed.

c) The windows and other doors of the restaurant shall be closed and the entrance doors of the club shall be sealed.

d) In the report to be drawn up regarding the implementation of the decision, the date, reason, and duration of the decision to ban from the operating and the date and time of the sealing shall be stated, and the report shall be signed by those present. In case that those present avoid signing, this issue shall be stated in the report.

In case of re-opening of the club, after the ban from operating ends, the opening and delivery report, which opening date and time are written, is signed by the chairman of the board of the association or the member of the board of directors to be appointed, and the club manager.

Opening before duration of ban ends

Article 69 - In case the lawsuit is filed against the ban from operating results against the administration, the club shall be opened with a report. Local authorities cannot open clubs that they have temporarily banned from operating before the duration of the ban, except for court decisions. The opening and operation permit of the clubs that are opened before the duration of the ban, although they are temporarily banned from operating, are canceled by the local authority.

Clubs opened without permit

Article 70 - Clubs are closed by law enforcement. when they are opened without permission or that are operated even though their permits have been canceled, or that are temporarily banned from operating but opened before the duration of ban ends.

Measuring the distance

Article 71 - Garden gates, if any, of buildings and facilities or if there are no, building gates, and in case of more than one gate, the closest gate shall be taken as basis in the measurement of the distance of the places where clubs are allowed to open to; pre-school education, primary and secondary education official and private school buildings and institutions where individuals in need of special education attend.

In the measurement of a hundred meters distance, it must be taken into consideration that the shortest distance that can be traveled according to the pedestrian rules by using the pedestrian road over the existing streets and avenues. **(Amended second paragraph:OG-23/1/2013-28537)⁽¹⁾** The local authority that

issued the Club Opening and Operating Certificate is authorized to make these measurements.

CHAPTER ELEVEN

FUND

Conditions of setting-up a fund

Article 72 - Associations can meet their members' necessities such as food, clothing, and other goods and services and their short-term credit needs by setting up a fund, provided that they do not distribute dividends to their members, and do not transfer money to their members under any other name.

In order for associations to set up a fund;

a) There must be a clear provision in the statute of the Association stating that fund will be set up.

b) The general assembly of the association must have taken a decision to set up a fund

Fund membership

Article 73 - No members are accepted to the fund set up by the associations, except for the members registered at the headquarters and branches of the relevant association. Being a member of the fund is discretionary

Fund membership is accepted by the decision of the board of directors of fund.

Fund directive

Article 74 - Each fund shall have a fund directive prepared by the board of directors of the association and accepted by the general assembly. **(Amended phrase:OG-23/1/2013-28537)**⁽¹⁾The following points must be stated in these directives.

- The name of the fund,
- Activity subjects of the fund,
- Conditions of becoming a member, resigning from membership, and cancellation of membership,
- Setting type, meeting time, duties and authorities of the general assembly of the fund,
- The number of permanents and substitute members of the board of the fund, how they will be elected, and their duties and powers,
- The number of permanent and substitute members of the supervisory board of the fund, how they will be elected, their duties and powers,
- The determination and collection method of the entrance fee and membership fee to be collected from the members,

h) Opening pooled funds, the conditions of participation in these funds, the principles of benefiting from the funds, the amount and rates of the aid to be made from the funds,

i) Conditions for exiting from membership or expelling members from the fund,

j) Principles and procedures for the liquidation and return of the money and rights accumulated in the funds,

k) Principles and procedures of using money accumulated in the funds and principles regarding the use of interest, profit, dividend and other values to be obtained from the money to be used,

l) Principles and procedures of micro-credit and other loaning,

m) Principles of liquidation of the assets, in case it is decided to distribute the fund.

The service fee or interest rates to be requested from other borrowers and micro credit are determined by the decision of the board of directors.

Activation of the fund

Article 75 -A copy of the fund directive accepted by the general assembly of the association, with each page signed by the members of the board of directors, is given to the local authority by the chairman of the association within forty-five days following the general assembly meeting (**Amended phrase:OG-21/10/2021-31635**).

It is obligatory to convene the fund general assembly and establish fund bodies within six months following the notification of the fund directive to the local authority. Until setting up fund bodies, the board of directors of the association is authorized to carry out fund operations. The first general assembly of the fund is convened upon the call of the board of directors of the association.

Fund bodies

Article 76 - Each fund must have;

- a) General assembly,
- b) Board of directors,
- c) Supervisory board

The number of permanent and substitute members of the fund director and supervisory boards cannot be less than three. The fund director and supervisory boards are elected from among the fund members.

Fund general assembly

Article 77 - The general assembly of the fund shall consist of fund members who have the right to attend the general assembly. In case the number of members is high or the members are located in different settlements, the way of their representation in the general assembly (**Amended phrase: OG-23/1/2013-28537**) shall be determined in the⁽¹⁾ fund directive regulated in Article 74. The provisions of the statute of the association to which the fund is affiliated shall apply on the issues regarding the

meeting of the general assembly, the meeting agenda and place, the meeting and decision quorum, and the announcement of the decisions to the members.

Legal status of fund

Article 78 - The funds are a subsidiary of associations; They do not have legal entity.

The board of directors of the fund may represent the fund in courts and administrative authorities in matters related to the fund and may take all of legal acts concerning the fund, based on the authority to be given by the board of directors of the association.

Goods of the fund

Article 79 - All property and rights of the fund shall be considered the property of the association. The immovables shall be registered in the name of the association and the right to use is transferred to the fund.

Violations committed against these properties shall be deemed to have been committed against the association's properties, and those who commit crimes against the fund property are punished as those who commit a crime against the association's property.

Audit of funds

Article 80 - The general assembly, board of directors or supervisory board of the association to which the fund is affiliated can always audit the fund The association and fund audit committees shall be responsible and authorized to audit the fund accounts and activities at least once a year. The audit results shall be presented to the general assembly of the fund in a report and to the general assembly of the association when convened.

The management places, sales places, books, accounts, and transactions of the funds can always be audited by the Ministry or the authorized local authority. This audit is carried out by the officer or officers other than the law enforcement officers to be assigned.

During the audit, it shall be obligatory to show the auditors all kinds of books, files and written documents requested by the officers in charge, and to give approved copies upon request.

Revenues of the fund

Article 81 - The revenues of the funds are:

- Entrance fee to be collected from members only once,
- Membership fee,
- Profits from economic activities,
- Service fee or interest income from loans given to members,
- Interests on the funds deposited in the bank,

f) Money that is not known to whom and where it belongs and which is recorded as income after being kept in the escrow account for at least one year,

g) Aid and donates

h) Borrowing

i) Other revenues

Books to be kept by the funds

Article 82 - The funds must keep the following books:

a) Decision book: Decisions of the boards of directors are written in this book in order of days and numbers. Members attending the meeting sign the under of the decisions.

b) Member's registry book: The identities and entry dates of those who enter the fund as members shall be recorded in this book.

c) Document record book: Incoming and outgoing documents related to the fund management shall be recorded in this book, in order of date and number. The original incoming documents and copies of outgoing documents shall be filed.

d) Fixture book: The fixtures of the fund are written in this book by specifying the date of receipt and their value.

e) Journal, general ledger, and inventory book: Revenues received on behalf of the fund, expenses incurred and inventory records shall be clearly and regularly recorded in these books. Funds keep their books according to the balance sheet method. The method of keeping and recording these books shall be made in accordance with the General Communiqués on Accounting System published pursuant to the authority granted by the Tax Procedure Law and this **(Amended phrase:OG-9/7/2020-31180)** Law to the Ministry of Treasury and Finance.

The books listed in this article and other books deemed appropriate to be kept in the fund **Amended phrase:OG-9/7/2020-31180** must be approved by the relations with civil society unit or notary public.

Other principles and procedures specified in the sixth and seventh parts of this Regulation shall be also applied to the fund.

(Add. phrase:OG-9/7/2020-31180) The above-mentioned books, journal, general ledger, and inventory book may also be kept in the electronic environment within the framework of the procedures and principles specified in the communiqués issued by the Ministry of Treasury and Finance and the Ministry of Commerce regarding keeping these documents in the electronic environment, provided that they are not contrary to the provisions of this Regulation; and other books can also be kept electronically by using software created or permitted by the Ministry. The provisions of the second paragraph do not apply to electronic books.

CHAPTER TWELVE

Declaration

Obligation to submit declaration

Article 83 - The chairman of the board of the association is obliged to submit the previous year's Association Declarations (ANNEX-21) to the local authority within the first four months of each calendar year. **(Repealed clause:OG-30/10/2011-28100)** (...)

Branches are obliged to give a copy of the declarations that they will submit to the local authority to the association they are affiliated with.

(Repealed paragraph:OG-30/10/2011-28100)

A separate declaration is not given for the representations, however, all kinds of information about the representations shall be indicated in the association's declaration.

Associations are obliged to submit their declarations under the principles and procedures specified in this article.

(Add. phrase:OG-1/6/2012-28310)⁽²⁾ (Amended sixth paragraph:OG-9/7/2020-31180) Financial, activity, and other necessary information specified in the declarations of associations that keep books with the method of the balance sheet are published on the website of the General Directorate and the association. The forms and principles regarding the information to be published are determined by the General Directorate.

The General Directorate is authorized to determine the subgroups of the classifications specified in the association's declaration or to make changes **(Amended phrase: OG-9/7/2020-31180)** in the subgroups. However, subgroups of the classifications of the purpose, fields of activity, economic activities, and the occupation and educational status of the members, staff, or other officials of the association shall be organized by taking into consideration these subgroups: the United Nations' International Classification of Non-Profit Organizations, Statistical Classification of Economic Activities in the European Community, the United Nations' International Standard Classification of Occupations, and the United Nations' International Standard Classification of Education.

(8) **(Add.:OG-1/10/2018-30552)** In cases of being accepted as a member of the association, resigning or expelling from membership or ending the membership automatically; the information, which requested to be declared in the tables with the subheadings of "1.2.Natural Person Members:" and "1.3.Legal Person Members:" in the 1st question of the third part titled "Member and Employee Information" in the Association Declaration, are reported via the Associations Information System (DERBIS) within 30 days following the date of the transaction, without waiting for the declaration period specified in the first paragraph, Associations that are not DERBIS users submit this information in writing to the local authority within the same procedure and time.

Examination of declaration

Article 84 - The declarations shall be examined by the governorships. When deemed necessary, this examination may also be carried out by the Ministry. In case of deficiencies or errors in the declarations, additional information and documents may be requested and these shall be completed. In the event that the additional information and documents requested regarding the declarations are not submitted or are submitted incompletely, or are not completed within the given time, the relevant association may be subject to audit.

During the examination of the declarations, if any matters constituting the crime are found, the situation shall be reported to the Office of the Chief Public Prosecutor by the relevant local authority. **(Repealed phrase:OG-30/10/2011-28100)** (...)

CHAPTER THIRTEEN

Register of Associations and Liquidation

Register Book

Article 85 - After the permission given by the President for unions **(Amended phrase:OG-9/7/2020-31180)** is sent to the relevant governorship; and for associations **(Amended phrase:OG-9/7/2020-31180)**, after the submission of the statute, establishment notification and annexes to the local authority, they are registered in the Association Register Book(ANNEX-22) in the provincial directorates. The register of the association **(Amended phrase:OG-21/10/2021-31635)** is kept in the provincial directorates. A separate sheet is used for each union and association in the book and the available information is recorded in the registers.

The branches and representations of foreign associations and foreign foundations in Turkey shall be registered in a separate register book (ANNEX-22) in the Ministry. A separate sheet shall be used for each branch and representation, and the available information shall be recorded in the registers.

The type of association is determined by the definition of founder and examining regulations. The information required to be recorded in the register book **(Amended phrase:OG-9/7/2020-31180)** shall be recorded without delay upon transfer to the relations with the civil society unit. A mark shall be placed on the registered documents, indicating that they have been registered.

Each page of the register book shall be sealed and the last page shall be signed by the authorized supervisor, indicating how many pages it consists of.

Association numbering principles

Article 86 - The registry numbering principles of associations are arranged according to the following principles:

- a) The registry number given to one association cannot be given to another one.

b) Associations' registry number in the Presidency and provincial units is the same.

c) Regardless of their structure, associations are recorded in the same register in order.

d) Branches and representations of foreign associations and foreign foundations in Turkey are recorded in a separate register book.

Association numbering

Article 87 - The register numbers to be given to associations consist of three parts and eight digits. These are respectively;

a) The first two digits forming the first part indicates the traffic number of the province where the association is established,

b) The three digits starting with (001) and constitute the second part indicates the sequence number of the register in that province,

c) The three numbers that constitute the third part indicate the page number on which the association, etc. are recorded in that book.

(Amended paragraph: OG-23/1/2013-28537) ⁽¹⁾ Each notebook is numbered from (001) to (200) pages, starting from the first page.

In case a new province is established, the registry number shall be determined with sequential numbers, regardless of the name and traffic number the province will be given.

In addition to the above principles, the international traffic code of the country they belong to is placed at the beginning of the registry numbers of branches and representative offices of foreign associations and foundations in Turkey.

Association register file

Article 88 - A file is opened in the relations with civil society units for each association and union **(Amended phrase:OG-9/7/2020-31180)**. All documents related to the activities and operations of the associations are stored in this file. **(Amended third clause: OG-23/1/2013-28537)** ⁽¹⁾ The registry number of the association is written on each opened file.

The above principles are applied for foreign associations and foreign foundations.

(Amended third paragraph:OG-9/7/2020-31180) Statistical information about associations is issued by the relations with civil society units.

Liquidation

Article 89 - The liquidation of the money, property, and rights of the associations shall be carried out according to the principles stated below.

a) Liquidation shall be carried out in accordance with the principles specified in the statute of the association:

The liquidation of the money, property, and rights of the association, which is dissolved by the decision of the general assembly or found to be dissolved automatically, shall be carried out in accordance with the principles specified in the statute.

The transfer of money, property, and rights of these associations shall be carried out by the liquidation committee consisting of the last board members. These procedures start from the date of the general assembly decision regarding the termination or the date when the automatic termination is finalized. The phrase " Association in liquidation" is used in the name of the association in all proceedings during the liquidation period.

The liquidation committee first examines the association's accounts. During the examination, the books, receipts, expenditure documents, title deed, and bank records, and other documents belonging to the association shall be determined and their assets and liabilities recorded in a report. The creditors of the associations that are determined to be in debt during the liquidation process shall be called and goods of association, if any, converted into cash and paid to the creditors. In case the association is a creditor, its debts shall be collected from the debtors. After the collection of the receivables and the payment of the debts, the remaining money and goods shall be transferred as specified in the statute.

Following the completion of the liquidation and transfer procedures of the money, property, and rights of these associations, it shall be obligatory to notify the civil authority where the headquarters of the association is located by a letter within seven days by the liquidation committee, and to attach the liquidation report to this letter.

All procedures regarding liquidation shall be indicated in the liquidation report and the liquidation procedures are completed within three months, excluding the additional periods given by the local authorities based on a justified reason.

The last members of the board of directors, in the capacity of the liquidation committee, shall be responsible for preserving the books and documents of these associations. This responsibility can also be given to a board member. These books and records must be preserved for five years.

b) Liquidation by court decision:

All money, property, and rights of the association shall be transferred to the association closest to its purpose in the province where it is located and must have the most members at the time of its dissolution, in cases where the method of liquidation is left to the decision of the general assembly in the statute, however, if a decision has not been taken by the general assembly or the general assembly has not been convened or the liquidation procedures have not been carried out despite the

notification made to the last board of directors, or if the association is dissolved by a court decision.

The liquidation of the money, property, and rights of these associations is carried out according to the principles specified in the court decision, and after the completion of the liquidation, the situation shall be reported to the relevant local authority.

Removal from registry

Article 90 - In the case that the legal entities of the associations are terminated for any reason, following the completion of the liquidation and transfer processes of their money, property, and rights and upon notification of the liquidation result in accordance with the provisions of the above article, their records in the associations' registry shall be removed with the approval of the provincial (**Repealed phrase:OG-9/7/2020-31180**) (...) director where their headquarters are located (**Amended phrase:OG-31/7/2009-27305**). The governorships where their branches are located and the Ministry shall also be informed.

The registry of the branches of the associations outside the province where their headquarters are located (**Amended phrase:OG-31/7/2009-27305**) shall be removed with the approval of the provincial (**Repealed phrase:OG-9/7/2020-31180**) director of the place where the branch is located, (**Repealed phrase:OG-9/7/2020-31180**) (...).

The procedures regarding the removal of branches and representative offices of foreign associations and foreign foundations in Turkey (**Amended phrase:OG-9/7/2020-31180**) are carried out by the General Directorate.

CHAPTER FOURTEEN

General Provisions

Joint projects carried out with public institutions and organizations

Article 91 - Cooperation of associations with public institutions and organizations in matters related to their field of duty is carried out by a joint project. However, the provisions of Law No. 5072 on Associations and Foundations' Relations with Public Institutions and Authorities are reserved. It is obligatory that the projects have the quality to produce solutions for the needs and problems of society and to contribute to social development. Within the framework of the protocol to be signed, a project management group shall be formed, consisting of an equal number of representatives of the public institutions and authorities responsible for the execution of the project, and preferably coordinated by one of the representatives of the association. In the protocol, it is obligatory to include the treasurer of the association as the project treasurer in the project management group. (**Amended last clause:OG-23/1/2013-28537**) When deemed necessary, a copy of the protocol, project, and



other documents (**Amended phrase:OG-9/7/2020-31180**) shall be submitted to relations with the civil society unit.

Associations and public institutions and authorities shall block the cash contributions that they will make to the project cost in a joint account for the joint projects they will carry out, within the framework of the partnership agreement, unless there is no contrary provision in their own laws public institutions and authorities can contribute at most 50% in cash or in-kind to the projects. Public institutions and authorities may allocate land to the joint project, provided that they do not exceed the duration of the project. Expenditures to be made within the framework of the project must be made from a joint account to be opened in a bank; expenses must be documented; and the original copies of these documents must be preserved by associations and relevant public institutions and authorities.

The realization of the projects carried out in this process and the expenditures made for these projects can be audited by the relevant public institutions and authorities, as well as by the local authorities.

Notification of changes

Article 92 - Associations are obliged to notify the local authority of the changes in the settlements by filling in the ANNEX-24 of the Notice of Change of Settlement; and of the changes that occur in the organs of the association, other than the general assembly meetings, by filling in the Notification of Changes in the Organs of the Association, ANNEX-25, within forty-five days (**Amended phrase:OG-21/10/2021-31635**) following the change.(**Repealed clause:OG-30/10/2011-28100**) (...)

Changes made in the statute of the association are also notified to the local authority in the annex of the general assembly result notification, within forty-five days following the general assembly meeting (**Amended phrase:OG-21/10/2021-31635**)where the statutes are changed.

(**Amended phrase:OG-21/10/2021-31635**) The obligation to notify changes in association memberships within forty-five days, as set out in Article 23 of the Law, shall be fulfilled by filling out the Member Change Notification (Annex-27) and notifying it to the relations with the civil society unit where the headquarters of the association is located.

Notification of real estate

Article 93 - Associations are obliged to notify the local authority of the immovables they have acquired, by filling out the Statement of Immovable Property shown in Annex-26, within thirty days from the registration of the immovable property. (**Repealed clause:OG-30/10/2011-28100**) (...)

Platforms

Article 94 -Associations can set up platforms to achieve a common goal with other associations, foundations, unions, and similar non-governmental organizations

in areas related to their purpose and not prohibited by law. In order for the platforms to be set up, the person or persons to be assigned to represent the association shall be determined in the decisions to be taken by the authorized organs of the associations.

In order for a platform to start operating, a memorandum of understanding shall be drawn up by the representatives. In this report, the purpose of setting up the platform, the location where the works will be carried out, the names of the members of the management group and the coordinator shall be stated.

Opening dormitory

Article 95 - The provisions of the Special Student Accommodation Services Regulation, which entered into force after being published in the Official Gazette dated 6/5/2017 and numbered 30058, and the Council of Ministers Decision dated 20/2/2017 and numbered 2017/10090, and are not contrary to the Associations Law and this Regulation shall apply in issues**(Amended phrase:OG-9/7/2020-31180)**, such as setting up of dormitories for education and training activities and the transfer, negotiate, and closure of these dormitories and their administration, operation and supervision to realize the objectives and activity subjects of the associations in their statute. Associations are obliged to submit a copy of the permit to open a dormitory to the relations with civil society units within fifteen days **(Amended phrase:OG-9/7/2020-31180)** from the date of receipt of this permit, which they have obtained from the Ministry of National Education and the governorship, regarding the dormitories they will open.

Facilities other than the clubs and dormitories to be opened by associations are subject to general provisions.

Carrying processes electronically

Article 96- (Amended:OG-30/10/2011-28100)⁽³⁾

(Amended phrase:OG-9/7/2020-31180)The Directorate General is authorized to allow or impose an obligation on the declarations and notifications to be given to the local authorities in accordance with this Regulation, by placing passwords, electronic signatures, or other security tools, in all kinds of electronic information communication tools and media, including the internet; and to determine the format and standards to be followed in the transmission of declarations and notifications, as well as the procedures and principles regarding implementation, and to enforce this obligation separately in terms of declarations and notifications and the qualifications, purpose and activity subjects of the associations.

(Amended phrase:OG-9/7/2020-31180)The authority to fill out declarations and notifications in the electronic environment is given to the temporary chairman of the association's board of directors by the temporary board of directors during the forming process, and to the president of the association by the decision of the board

of directors after the forming of the organs. The president of the association or the person authorized by the president of the association shall apply in writing to the Local Authority of the place where the headquarters of the association is located, with a copy of the resolution of the board of directors, approved by the president of the association. The application letter and the approved copy of the decision of the board of directors are examined by the personnel of the relations with the civil society unit, and the copy of the decision is sealed and signed. The heads of the associations are given a closed envelope containing the user code, password, and keyword to be generated from the system at the time of application by relations with the civil society unit. In the delivery of the sealed envelope, a report is drawn up containing the name of the association and the registry number, the names and titles of the deliverers and recipients, and stating that the envelope was delivered as sealed. This report is signed by the president of the association, the official of the relations with civil society unit, and personnel, by writing down the date and time.

In case of a change in the president of the association, who is authorized to fill out declarations and notifications electronically by the association, and to receive a sealed envelope, the change shall be notified to the local authority, and the previously given user code, password, and keyword are canceled. A new user code, password, and keyword are given upon the request of the association.

In terms of their legal consequences, there is no difference between the declarations and notifications sent in the electronic environment and the declarations and notifications sent by paper. Declarations and notifications filled in and approved electronically by using a user code, password, and keyword are accepted as declarations and notifications submitted by the association.

Declarations and notification attachments that cannot be sent electronically or cannot be uploaded to the system are hand-delivered to the local authority where the headquarters of the association is located or sent by registered mail.

The electronic filling and approval process must be completed before 24:00 on the last day on which the declarations and notifications are required to be submitted, in order for declarations and notifications to be accepted as submitted within the legal period.

In case it is not possible to send the declarations and notifications electronically due to technical failures, until the end of the working hours on the last day of the legal period, they must be hand-delivered to the civil authority where the headquarters of the association is located or sent by registered mail service.

(Amended eighth paragraph:OG-9/7/2020-31180) Persons who are given a user code, password and key word cannot use them for any other purpose, nor can they permit anyone else to use them. Those who learn that their user code, password, and keyword have been stolen, lost, or used by unauthorized persons for whatever

reason, shall immediately inform the relations with civil society units or the General Directorate.

Persons who are given a user code, password, and keyword are responsible for the activities carried out until the notification and the use of the user code, password, and keyword given to them.

(Amended tenth paragraph:OG-9/7/2020-31180) The records of the General Directorate are taken as a basis in the determination and verification of the activities made in the electronic environment.

(Amended eleventh paragraph: OG-9/7/2020-3180) The Directorate General stores the documents submitted electronically in an electronic and similar environment in accordance with the periods specified in the archive legislation of the Ministry of Interior. If they are created outside of the electronic environment, these documents can be processed by transferring to the electronic environment.

(Amended twelfth paragraph: OG-9/7/2020-3180) Necessary measures shall be taken by the General Directorate in order to ensure the security of the electronic environment and business continuity, and to prevent unauthorized access. The General Directorate takes technical measures to prevent the alteration and reproduction of documents in the electronic environment in a way that does not comply with the original.

(Amended thirteenth paragraph:OG-9/7/2020-31180)Associations that keep books on the basis of balance sheet method and associations working for the public benefit are obliged to send their declarations and notifications, which they are obliged to submit within the framework of this Regulation, on the website of the General Directorate, using a user code, password, and password.

Associations that are not obliged to submit declarations and notifications in the electronic environment can send their declarations and notifications electronically, at own their request, by complying with the procedures specified in this article.

(Add.:OG-21/10/2021-31635) The General Directorate may provide the transmission of the user code, password, and keyword generated from the system to be given to the temporary chairman of the association's board of directors or the chairman of the association, by short message services or other electronic means. The president of the association, by the decision of the board of directors, limited to the scope of their duty, may authorize the persons responsible for the administrative action and financial transactions of the association to access the Associations Information System (DERBIS). In case of authorization, the responsibility of the president of the association is not removed.

Recording of data electronically

Article 97 – (Amendment:OG-9/7/2020-31180)

Except for the documents given by associations that keep books on the basis of balance sheet method and associations working for public benefit, the following documents that are obligatory to be submitted to the local authority within the framework of this Regulation are registered on the electronic system by the General Directorate: General Assembly Result Notification (ANNEX-3), **(Amended phrase:OG-21/10/2021-31635)**, Notification of Aid from Abroad (ANNEX-4/A), Notification of Aid to Abroad (ANNEX-4/B), Notification of Aid to Abroad Activity Results (Annex-4/C), Certificate of Authority (ANNEX-19), Declaration of Association(ANNEX-21), Notification of Address Change (Appendix-24), Notification of Changes in the Organs of the Association (ANNEX-25), Statement of Immovable Property (ANNEX-26), Application Form for Foreign Legal Entities to Operate in Turkey by provincial directorates (ANNEX-6)

Other information required to be recorded in the registry book at the provincial directorates shall be registered by the provincial directorates; and information on the branches and representations of associations and foreign associations and foundations, which are required to be recorded in the registry book at the General Directorate, are registered by the General Directorate, in accordance with the procedure specified in the first paragraph.

Documents to be submitted

Article 98 – (Repealed:OG-9/7/2020-31180)

Documents do be sent to the Ministry

Article 99- (Amended:OG-30/10/2011-28100)

All kinds of electronic, printed or visual materials, which are attached to the documents submitted to the local authority and scanned electronically and uploaded to the e-Interior System (e-İçişleri Sistemi) **(Amended phrase:OG-9/7/2020-31180)**and the e-Archive System of the General Directorate, but cannot be uploaded to the system, are also sent to the Ministry if deemed necessary or requested by the local authority.

Aid collecting activities

Article 100 - The activities and operations **(Amended phrase:OG-9/7/2020-31180)** related to the aid collection activities to be carried out by real persons, associations, institutions, foundations, sports clubs, newspapers, and magazines in accordance with the Law No. 2860 on Aid Collection shall be carried out by the relations with civil society units.**(Amended phrase:OG-9/7/2020-31180)**Relations civil society units inform the relevant governorship and the Ministry about the results of these activities in electronic form.

Re-appraisal

Article 101 -The monetary limits specified in this Regulation are applied by increasing each year at the re-appraising rate determined by the Ministry of Treasury

and Finance in relation to the previous year, in accordance with the Tax Procedure Law (**Add. phrase:OG-9/7/2020-31180**) However, amounts below one (**Amended phrase:OG-9/7/2020-31180**)Turkish Lira is not taken into account in the update.

Other regulatory procedures

Article 102 - Within the framework of this Regulation, other sub-regulatory procedures are prepared on the matters needed in the scope of duty. Those that regulate existing rights and obligations shall be published in the Official Gazette.

Other provisions

Article 103 - The provisions of the Law on Aid Collection dated 23/6/1983 and numbered 2860 are applied in aid collection matters.

Repealed provisions

Article 104 - "Regulation on Receipt Documents to be Used in the Collection of Association Revenues" published in the Official Gazette dated 9/6/1984 and numbered 18426; "Regulation on the Principles to which Funds Settled by Associations shall be Subjected" published in the Official Gazette dated 1/5/1985 and numbered 18879; "Regulation on the Procedures and Principles Regarding the Books to be Registered by Associations and Accounting Records" published in the Official Gazette dated 5/4/2003 and numbered 25070; and Articles 21 to 68 of the "Regulation on the Establishment, Duties, Operation and Audit Procedures and Principles of the Central and Provincial Organization of the Department of Associations of the Ministry of Interior" published in the Official Gazette No. 24907 and Annexes 1, 2, 3 and 4 with their additions and amendments have been repealed.

Risk analysis and audit(Add.:OG-21/10/2021-31635)

Additional Article 1 – It is essential to conduct audits according to risk analysis. Risk analysis is carried out by the General Directorate within the scope of combating the laundering of property values arising from crimes against associations and the financing of terrorism. The risk groups of the associations are determined as high, moderate, and low. The criteria determined for risk analysis are reviewed and evaluated every year in line with the new information obtained. Audit programs are prepared for associations in a high or moderate risk groups and the Ministry of Interior or local authorities have these associations been audited by public officers. Procedures and basis related to carrying out risk analysis and audit of the association are determined by the General directorate.

Audit of associations in the low-risk group by the civil authorities is carried out, if deemed necessary, as a result of requests from judicial and administrative authorities or other complaints, or evaluations made on declarations, notifications, and similar matters.

Audit of associations in high, medium, and low-risk groups is carried out by the Minister through the Ministry of Interior's civil auditors or association auditors.



In the audits conducted by the local authorities, it is essential to assign the public officials employed in the civil administrations, especially those in the relations with civil society units as auditors. However, when is deemed necessary by the local authority, other institutions and authorities can attend audits of the associations as well.

Other issues related to the audit conducted by local authorities.

Additional Article 2 – (Add.:OG-21/10/2021-31635)

The audits of the associations must be carried out by public officials who are given certificates at the end of the training program organized by the civil authorities. The procedures and principles regarding the subjects and other issues to be included in the training program are determined by the General Directorate.

However, certificates are not required for audits to be made by those working in the relations with the civil society units and other public officials in compulsory situations.

Without prejudice to the issues stipulated in the relevant legislation of the civil administrations, in-service training programs are determined or organized by the General Directorate on matters within the scope of their duties, including the audit subject to be attended by public officials working in relations with the civil society units.

Persons assigned to audit by the local authorities make correspondence through governorships and district governorships to request relevant information and documents from public institutions and organizations, real and legal persons, including banks, limited to the subject within the scope of the audit task.

The determinations and evaluations made in accordance with the relevant legislation, the actions to be taken, and other matters deemed necessary are included in the audit reports prepared as a result of the audit made by the local authorities. The necessary actions related to the reports issued according to the relevant regulation and its procedures are conducted by local authorities.

Counseling and Feedback

Additional Article 3 – (Add.:OG-21/10/2021-31635)

The General Directorate provides that training programs and workshops are organized for associations in proportion to their level of risk, to ensure that associations comply with the obligations they are subject to within the framework of the legislation of associations, to increase their awareness of the risks of financing terrorism, to share good practices, and to give advice and feedback them.

Fundamental principles of expertise

Additional Article 4 – (Add.:OG-21/10/2021-31635)

In cases that arise during the audit of associations and whose solution requires expertise, special or technical knowledge, the opinion of the expert can be consulted. Institutions that envisaged by the law to provide expert witness services, and public

institutions and organizations that provide scientific and technical opinions upon the request of the Ministry, civil administrations, and those assigned to audit under the Law on Associations, are outside the scope of the provisions of this Regulation on expertise.

Experts; are determined from the expert lists pursuant to the Expertise Law dated 3/11/2016 and numbered 6754 and the regulations or other legislation issued on the basis of the aforementioned Law or issued by the occupation chambers. Faculty members and lecturers in the related departments of universities can also be appointed as experts.

If an expert cannot be found in issues that require expert examination, or if the person who is consulted does not have these qualifications, other persons with expertise, special or technical knowledge not registered in the expert lists may also be appointed as experts by considering the characteristics of the issues to be audited.

An expert cannot be appointed without clearly stating the problem whose solution requires expertise, special or technical knowledge, and without clearly indicating the scope and limits of the subject to be audited.

Expert; cannot be assigned in issues related to his or her spouse's descendants or superiors, even if the marriage ties are terminated, those who have a children affinity with him/her, those who have in-law relations, including the third-degree kinship, even if the marriage ties are terminated, or related to associations of which his/her fiancée is a member, or to associations with which he/she has a business relationship or acts as his/her representative, guardian, trustee or legal adviser.

Experts; are obliged to ensure and protect the confidentiality of the information, and documents secrets entrusted to them due to their assignment. This obligation continues even after the expert's task ends.

Appointment, report and fee of the expert.

Additional Article 5 – (Add.:OG-21/10/2021-31635)

Requests for the appointment of an expert shall be submitted to the General Directorate when the authorization is given by the Ministry and shall be submitted to the governorship and district governorships when the authorization is given by the local authorities. The issues require the audit of the expert and other issues deemed necessary are indicated in these requests. Civil audits reserve the provisions in their own legislation regarding the assignment of experts.

In case of the authorization is given by the General Directorate, the experts are appointed by the auditors of the associations, but when the authorization is given by the local authorities, the experts are appointed by the chief of the relations with the civil society unit in the governorship or district governorships.

The expert swears an oath and a report of the oath is drawn regarding this issue. This report is signed by the expert and those who authorized the expert. The subject

of the audit, its limits, the questions to be answered by the expert, the duration of the report, and other issues deemed necessary are notified to the expert in writing. In addition, the original or a certified copy of the documents related to the subject of the audit is attached to the list of contents and delivered to the expert with a report.

In the expert report, it is obligatory to include the name of the relevant association, the name, and surname of those who commissioned the expert, the subject of the audit, the reasoned result, the reason and amount of the association's damage, if any, the date of issue of the report, and the name and surname, title and signature of the expert. If more than one expert is appointed, their separate opinions, if any, are explained separately in the report.

As a result of the evaluation of the expert's report, it may be requested from the expert to prepare an additional report or make a written and verbal explanation to eliminate the deficiency or ambiguity in the expert's report, but the expert is not paid for the explanation or additional report.

The expert fee is covered from the appropriation of the Budget of the Ministry of Interior. The expert fee is paid according to the principles determined jointly by the Ministry and the Ministry of Treasury and Finance in accordance with the sixth paragraph of Article 19 of the Law. The appropriation for expert appointments made by the civil administration shall be sent to the provincial directorate by the Ministry.

For the appointment of an expert, the sample forms shown in Annex-28, Annex-29, Annex-30, Annex-31, Annex-32, and Annex-33 are used.

In cases where there is no regulation on expertise in this Regulation, the relevant provisions of the Expertise Law dated 3/11/2016 and numbered 6754 and the Expertise Regulation published in the Official Gazette dated 3/8/2017 and numbered 30143 are applied by analogy.

Provisional Article 1 - Associations shall continue to collect their revenues with receipts printed and sold to associations by the Ministry of Finance until they print new receipts. However, within six months at the latest from the date of entry into force of this Regulation, associations are obliged to print their receipts. After the expiry of this period, the receipt documents printed by the Ministry of Finance shall not be used.

Provisional Article 2 - The authorization certificates issued by the civil authorities before the publication date of this Regulation can be used until their term expires.

Provisional Article 3 - The registry books that are still in use shall continue to be used until they are finished.

Provisional Article 4- Clubs that are allowed to operate before the effective date of this Regulation shall adapt their status to the conditions stipulated in this Regulation within four years (**Amended phrase:OG-22/3/2008-26824**).

Provisional Article 4- Within two years from the activation of the e-associations(e-dernekler) software, the existing archives in the center and the province are transferred to the electronic environment in the aforementioned software format, and digital archives are created.

Effect

Article 105- Article 96 of this Regulation comes into force on 1/1/2006, and other articles come into force on the date of publication.

Executive

Article 106 - The provisions of this Regulation are executed by the Minister of Interior.

(1) This amendment came into force on 31/1/2013.

(2) This amendment came into force on 1/5/2013.

(3) This amendment came into force on 31/1/2013. (See: Regulation Amending the Regulation on Associations, OG-21/12/2011-28149)

(4) On the basis of amendment published in the Official Gazette dated 21/10/2021 and numbered 31635, the title of the fourth part of the Regulation was amended from "Receiving Aid from Abroad" to as it was written in the regulation.

[Click to see the annexes of the regulation](#)