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LEGISLATION SECTION

LAWS

THE LAW AMENDING CERTAIN LAWS AND THE STATUTORY DECREE NUMBERED 375

Law Number 6487

Date of Ratification: 24/5/2013

ARTICLE 1 - The following provisional article is hereby incorporated into the Suretyship Law numbered 2489 and dated 2/6/1934.

“PROVISIONAL ARTICLE 4 - The chairperson and members of the board of directors of the Suretyship Fund, and the liable persons shall not be required to pay any debts in respect of payments effected pursuant to the provisions prior to the amendment to article 1 of the Law by virtue of the Law numbered 5917 and dated 25/6/2009 and the judicial proceeding for the recovery of debts accrued shall be discontinued.”

ARTICLE 2 - Repealed article 6 of the Law numbered 4250 and dated 8/6/1942 on Monopoly on Alcohol and Alcoholic Beverages Containing Spirit has been revised as follows:

“ARTICLE 6 - Alcoholic beverages may not be advertised and promoted to consumers under any circumstances. Campaigns, promotions and events that stimulate or encourage the use and sale of these products are forbidden. Specialized fairs and scientific publications and events exclusively aimed at promoting alcoholic beverages at international level may be organized. Those who produce, import and market alcoholic beverages may not support any event using the

trademark, emblem or marks of their products under any circumstances. A trademark, emblem, and a logo may be used for materials used for serving customers in businesses holding a license for selling open alcoholic beverages. Images encouraging the use of alcoholic beverages may not be shown in television series, movies or music videos.

Those who produce, import and market alcoholic beverages may not distribute incentives, gifts, giveaways, promotional or free of charge alcoholic beverages for any purpose.

Alcoholic beverages may not be sold or provided to those under the age of eighteen for consumption or taking them away elsewhere.

Those under the age of eighteen may not be employed in the production, marketing, sale or serving of alcoholic beverages. This provision is not applicable to training provided pursuant to applicable laws and regulations.

Alcoholic beverages may not be sold through automatic sales machines or not used as a theme in a game or betting through all kinds of game machines or different methods. Such products may not be sold to consumers through the media or sold via mail. Alcoholic beverages may not be sold in retail between 10:00 p.m. and 06:00 a.m.

Alcoholic beverages may be consumed in places where they are allowed to be served openly and no alcoholic beverage may be sold in such places for consumption outside of the boundaries of the facility.

Alcoholic beverages visible from outside of the facility may not be offered for sale in retail.

Warning messages in Turkish explaining their harms shall be printed on the packaging of alcoholic beverages produced in Turkey or imported except for those produced for exportation. Warning messages may be in the form of a picture, figure, or graph. Any alcoholic beverage not bearing a warning message may not be offered for sale or sold. The shape, size, and content of warning messages shall be determined by the Tobacco and Alcohol Market Regulatory Authority in consultation with the Ministry of Health.

The trademark or promoting and distinctive mark of an alcoholic beverage may not be used on a soft drink or another product and the trademark or promoting and distinctive mark of a soft drink may not be used on an alcoholic beverage. This paragraph is not applicable to those produced for exportation.

Except for those produced for exportation, the amount of alcohol content or, if alcohol has been totally removed, such information, shall be printed on the package of any soft drink which has been obtained by processing products in the alcoholic beverage category so that they can be easily read by consumers.

With the exception of residential neighborhoods and accommodation venues, alcoholic beverages shall not be sold or consumed in buildings or facilities on the highway or state roads. Alcoholic beverages shall not be sold in dormitories, health centers, stadiums or gyms, in any institutions providing education or training, cafés, reading & coffee houses, patisseries, bezique and bridge game salons, or in the markets and restaurants of fuel stations.”

ARTICLE 3 - Repealed article 7 of Law numbered 4250 is hereby amended as follows:

“Fines

ARTICLE 7 - The following administrative fines shall be imposed upon the breach of Article 6 of this Law:

a) a fine between five thousand Turkish Liras and two hundred thousand Turkish Liras shall be imposed on any person who has breached the prohibitions as defined in the first and second paragraphs and the owners of the business concerned,

b) a fine between ten thousand Turkish Liras and five hundred thousand Turkish Liras shall be imposed on any person who has breached the prohibitions as defined in the third, fourth, and sixth paragraphs,

c) a fine between five thousand Turkish Liras and fifty thousand Turkish Liras shall be imposed on any person who has breached the prohibitions as defined in the seventh paragraph,

ç) a fine equal to the market price of the goods which have been put in the market in breach of these obligations and prohibitions, but not less than one hundred thousand Turkish Liras, shall be imposed on any producer or importer who has breached the prohibitions as defined in the eighth, ninth, and tenth paragraphs,

d) a fine between ten thousand Turkish Liras and one hundred thousand Turkish Liras shall be imposed on any seller who has breached the prohibitions as defined in the eleventh paragraph,

e) a fine stipulated in subparagraph (k) of the fifth paragraph of article 8 of the Law numbered 4733 and dated 3/1/2002 on the Organization and Responsibilities of the Tobacco and Alcohol Market Regulatory Authority shall be imposed on any person who has breached the prohibitions as defined in paragraph five

If the health of a child has been put at risk as a result of a breach of the prohibition as defined in paragraph three of article 6, a penalty stipulated in the provision of article 194 entitled "Supply of hazardous substance harmful to health" in the Turkish Penal Code numbered 5237 and dated 26/9/2004 shall also be imposed on the perpetrator.

The Tobacco and Alcohol Market Regulatory Authority shall be authorized to impose the administrative fines stipulated in subparagraphs (a), (ç), and (e) of this Article and the Radio and Television Supreme Council shall be authorized to impose the administrative fines on television and radio stations and the local civil authority shall be authorized to impose the administrative fines specified in other subparagraphs.

A decision shall also be made to transfer title to the products, which constitute the misdemeanor as defined in subparagraph (ç) of the first paragraph, to the public. The Tobacco and Alcohol Market Regulatory Authority is authorized to make that decision."

ARTICLE 4 - Repealed article 9 of Law numbered 4250 is hereby amended as follows:

"ARTICLE 9 - Any person intending to obtain a sale certificate from the Tobacco and Alcohol Market Regulatory Authority shall first obtain a license for opening a business from the municipality or the special provincial administration or a tourism certificate from the Ministry of Culture and Tourism. Any person intending to sell tobacco products, ethyl alcohol, methyl alcohol, or alcoholic beverages shall obtain a sale certificate from the Tobacco and Alcohol Market Regulatory Authority. The municipality or the special provincial administration shall obtain an opinion from the competent law enforcement authority before issuing a license. The law enforcement authority shall provide its opinion within seven days.

The distance from door to door between any place where the products falling within the ambit of this law are sold in retail or in open form and formal education institutions and private teaching institutions, student dormitories and places of worshipping shall be at least one hundred

meters. The distance requirement stipulated in this paragraph shall not be applicable to businesses holding a tourism certificate.

The distance requirement shall be met as of the date of issuance of the sale certificate.

The Tobacco and Alcohol Market Regulatory Authority may issue a license for offering open alcoholic beverages during any event organized for a limited period in any building registered as an immovable cultural asset within the distance specified in the second paragraph.”

ARTICLE 5 - The following provisional article is hereby incorporated into the Law numbered 4250.

“PROVISIONAL ARTICLE 1 - The sign posts of businesses where alcoholic beverages are sold in retail or in open form shall be modified so that they comply with the first paragraph of Article 6 within one year from the effective date of this Article.

The Tobacco and Alcohol Market Regulatory Authority shall issue secondary regulations pertaining to paragraphs eight, nine, and ten of Article 6 after obtaining an affirmative opinion from the Ministry of Health within two months from the effective date of this Article.

Products falling within the ambit of paragraphs eight, nine, and ten of Article 6 shall be rendered to be compliant with the provisions set forth in the same Article within ten months from the date of promulgation of the secondary regulations to be issued by the Tobacco and Alcohol Market Regulatory Authority in the Official Gazette. Any non-compliant product may not be put in the market after that date.

The second paragraph of Article 9 shall not be applicable to any business which has obtained a license for opening a business and a sales certificate before the promulgation of the article herein. The owners of such businesses may transfer their businesses to their first and second degree blood relatives.

Any business which employs any individual younger than eighteen years for the production, marketing, and sale of alcoholic beverages and their presentation in open form on the date of the promulgation of this Article may continue employing the individual for a period of one year from the date of the promulgation of this Article.

Existing coolers, which contain alcoholic beverages and bear the trademark, emblem, and logo of alcoholic drinks, in businesses where alcoholic beverages are sold in retail may be used for a period of three years from the date of the promulgation of this Article provided that they are placed in the closed sections of businesses.”

ARTICLE 6 - Articles 19 and 28 of the Law numbered 4250 are hereby repealed and the phrase “or alcoholic beverages” in subparagraph (m) of the fifth paragraph of Article 8 of the Law numbered 4733 dated 3/1/2002 on the Organization and Responsibilities of the Tobacco and Alcohol Market Regulatory Authority and the phrase “or alcoholic beverages” in subparagraph (n) of the same paragraph have been deleted from the text of the article.

ARTICLE 7 - The date “31/12/2013” in provisional Article 75 of the Income Tax Code numbered 193 and dated 31/12/1960 is hereby revised as “31/12/2023.”

ARTICLE 8 - The phrase “also situations and issues which they may be aware of in connection with their capacity other than as a lawyer or solicitor” is hereby incorporated after the word “expenses” in subparagraph (3) of the first paragraph of Article 151 of the Code of Tax Procedure numbered 213 and dated 4/1/1961.

ARTICLE 9 - The following Article is hereby incorporated after Article 152 of the Law numbered 213.

“Exchange of information under international agreements

ARTICLE 152/A - The Revenue Authority of the Ministry of Finance or those authorized to perform tax audits may gather information by following procedures to be established by the Ministry of Finance without being limited to the scope as defined in Article 1 of this Law and in accordance with the provisions of duly approved international agreements regarding exchange of information.”

ARTICLE 10 - The phrase “within two months from the date of the decision” in the first sentence of subparagraph (a) of the first paragraphs of Article 28 of the Fees Law numbered 492 and dated 2/7/1964 is hereby revised as “within one month from the date of notification of the decision.”

ARTICLE 11 - The phrase “(for each branch and each year)” in subparagraph (c) of the first paragraph of section entitled “XI - Financial operating fees” in Tariff (8) of the Law numbered 492 is hereby replaced with “(the fee corresponding to the remaining months in the calendar year shall be charged for each branch and year provided that a fraction of the month when the branch was opened is deemed to be a full month.)

ARTICLE 12 - Point (2) of sub-paragraph (b) of the first paragraph of Article 7 of the Law numbered 633 and dated 22/6/1965 on the Establishment and Functions of the Presidency of Religious Affairs is hereby amended as follows:

“2) To open and manage dormitories and hostels for students attending those courses; to set budgets for fiscal year for boarding and lodging expenses and other spending of Koran courses, dormitories, and hostels; to carry out all kinds of purchasing and selling transactions for dormitories and hostels.”

ARTICLE 13 - The phrase "The General Directorate, Head of Department, Head of Group in the Ministry of Education" in the section titled "4. IN THE OFFICE OF PRIME MINISTER AND MINISTRIES", and the phrase "Head of Department, Head of Group in the Revenue Administration," and "the Head of Group" in the section titled "5. JUDICIAL ORGANS, SUBORDINATED AND AFFILIATED AGENCIES, AND HIGHER EDUCATION INSTITUTIONS" in Schedule (II) attached to the Civil Servants Law numbered 657 and dated 14/7/1965 are hereby deleted from the text and "Head of Department in General Directorate and Presidency, Head of Group in the Ministry of Education" is hereby incorporated into the section titled "1. IN THE OFFICE OF PRIME MINISTER AND MINISTRIES" after the phrase "Director of Free Zone", and the phrase "Head of Department, Head of Group in the Revenue Administration, Head of Group in the Office of Secretary-General of the National Security Council" is incorporated into the section titled "2. JUDICIAL ORGANS, SUBORDINATED AND AFFILIATED AGENCIES, AND HIGHER EDUCATION INSTITUTIONS" after the phrase "Director of the Regional Office of the Statistics Institute of Turkey.

ARTICLE 14 - The phrase “It shall be the amount to be assessed by Municipal Assemblies” in paragraph (3) of Article 20 of the Law on Municipal Revenues numbered 2464 and dated 26/5/1981 is hereby replaced with “It shall be the amount determined in accordance with Article 96 of this Law.”

ARTICLE 15 - The phrase “It shall be fixed by municipal assemblies provided that it is not less than 20 YTL or more than 800 YTL” in article 60 of the Law numbered 2464 is hereby replaced with “It shall be fixed in accordance with Article 96 of this Law provided that it is not less than 20 TL or more than 800 TL.”

ARTICLE 16 - Paragraph (A) of Article 96 of the Law numbered 2464 is hereby amended as follows:

“A) The Council of Ministers shall determine and establish tariffs for taxes and fees for which minimum and maximum amounts are specified in this Law for each category of municipalities.”

ARTICLE 17 - The sentence “This period may be extended up to five years for universities founded under international treaties” is hereby incorporated into the last paragraph of Article 39 of the Higher Education Law numbered 2547 and dated 4/11/1981.

ARTICLE 18 - Article 36 of the Highways Traffic Law numbered 2918 and dated 13/10/1983 is hereby amended as follows:

“ARTICLE 36 - Motor vehicles may not be driven by a person who does not have a driving license on highways.

Motor vehicles may be driven by drivers holding the driving licenses in categories specified in the Regulation and individuals who hold a driving license under multilateral agreements or a valid international driving licenses.

If it has been determined that any person:

- a) who does not hold a driving license,
- b) whose driving license has been withdrawn temporarily or as a precaution by a court or a Public prosecutor or authorities as defined in this Law,
- c) whose driving license has been withdrawn,

have driven a vehicle on a road, an administrative fine equal to 1,407 Turkish Liras shall be imposed on such person. In addition, an administrative fine in the same amount shall be imposed on the owner of the vehicle through the registration plate who has allowed a person not holding a driving license to drive his or her car.”

ARTICLE 19 - Article 48 of the Law numbered 2918 and its title is hereby amended as follows:

“Prohibition of driving under the influence of alcohol, narcotic drug or stimulant

ARTICLE 48 - Drivers who have taken narcotic drugs or stimulants or are under the influence of alcohol shall be prohibited from driving on the highway.

The law enforcement authorities shall use technical devices for determining if a narcotic drug or stimulant has been used or the level of alcohol in blood.

If a person has been involved in a traffic accident which has caused a fatality or injury or damage, he or she shall be subjected to the medical inspection as defined in the second paragraph. If a driver contests the results of a measurement performed by a technical device or does not permit such a measurement shall be escorted to the nearest forensic medicine institution or a coroner’s office or a health institution run by the Ministry of Health and blood, saliva or urine samples shall be taken for conducting drug, stimulant, or alcohol. The provisions of Article 75 of the Code of Criminal Procedure numbered 5271 and dated 4/12/2004 shall be applicable to such process except

for its fifth paragraph.

If the person has died or injured and is unable to blow into the technical device as a result of the traffic accident, blood, saliva or urine sample shall be taken from him or her pursuant to the provisions of the third paragraph.

An administrative fine equal to 700 Turkish Liras shall be imposed on any driver who has been determined to drive a vehicle under the influence of alcohol above 0.50 permille as a result of a test, and his or her driving license shall be revoked for six months even if it effectively constitutes a crime. The lower limit for permille shall be 0.21 for drivers who were driving a vehicle other than a passenger car under the influence. An administrative fine equal to 877 Turkish Liras shall be imposed on any person whose driving license was revoked for driving under the influence upon the second violation within five years prior to the date of the last violation and his or her driving license shall be revoked for two years and an administrative fine equal to 1,407 Turkish Liras shall be imposed and the driving license shall be revoked for five years upon the third and each further violation. If the driver license has been temporarily revoked on account of any reason, these periods shall commence to run on the date of expiry of the temporary revocation.

The provisions of the third paragraph of Article 179 of the Turkish Penal Code shall be applicable to any driver who has been determined to have alcohol level over 1.00 permille in his or her blood.

If the driver of a passenger car has been found to have alcohol level above 0.50 permille or the driver of another type of car has been found to have alcohol level above 0.20 permille in his or her blood after causing a traffic accident, the applicable provisions of the Turkish Penal Code shall also be applied.

An administrative fine equal to 3,600 Turkish Liras shall be imposed on any driver who has been tested positive for a narcotic drug or stimulant and his or her driving license shall be revoked for five years. The provisions of the Turkish Penal Code shall also be applied to such persons.

An administrative fine equal to 2000 Turkish Liras shall be imposed on any driver who has not allowed the law enforcement to use technical devices for determining if he or she has used a narcotic drug or a stimulant or the level of alcohol in blood and his or her driving license shall be revoked for two years.

If the driver is suspected of having used a narcotic drug or a stimulant, the provisions of the Law numbered 5271 related to the law enforcement shall be applicable.

Any driver whose driving license has been revoked for the second time within five years prior to the last violation committed by driving under the influence of alcohol shall be subjected to a training for improving driver behavior to be organized by the Ministry of Health as stipulated in a regulation setting forth the procedures and guidelines which shall be issued by the Ministry of Interior, the Ministry of Education and the Ministry of Health, and any driver whose driving license has been revoked for the third time or more shall be subjected to a psycho-technical evaluation or an examination by a psychiatrist.

Temporary revocation of a driving license shall be carried out by officials listed in Article 6 of this Law.

A driving license revoked pursuant to the provisions of this Article shall be returned only if administrative fines imposed on the person for violating traffic rules pursuant to this Law have

been totally paid and, if the driving license has been revoked because of using a narcotic drug or a stimulant, a report issued by a medical committee, obtained from a public health institution and confirming that he or she can drive a vehicle, is presented.

Minimum properties of technical devices to be used for determining alcohol, narcotic drug, or stimulant and other procedures and guidelines shall be set forth in a regulation.”

ARTICLE 20 - The phrase “committing the crime of ‘driving under the influence of alcohol’ as defined in Article 48 for the first and second time” in the first paragraph of supplementary article 13 of the Law numbered 2918 has been deleted from the text.

ARTICLE 21 - Provisional Article 6 of the Expropriation Law numbered 2942 and dated 4/11/1983 and its heading are hereby amended as follows:

“Determination of the value of immovable property reserved for public service without expropriation

PROVISIONAL ARTICLE 6 - If there is a compensation claim, the determination of the value of immovable properties or resources which have effectively been reserved for public service or allocated for a need related to public benefit and on which a facility has been built between 9 October 1956 and 4 November 1983 although the expropriation process has not been completed or not expropriated at all and has been effectively confiscated without the owner’s consent by establishing servitude in whole or in part; requests originating from right of ownership, and other formalities, shall be carried out in accordance with the provisions of this article. Following the reconciliation procedure is a prerequisite for filing a lawsuit in respect of any action to be taken under this article.

The estimated value of the immovable property that has been effectively confiscated or the easement created on it on the date of the invitation of the administration or the application filed by the owner shall be determined by an appreciation committee set up in accordance with the second paragraph of Article 8 of this Law based on the properties of the immovable property and a calculation pursuant to articles 11 and 12 of this Law. After such determination, the reconciliation committee set up in accordance with the third paragraph of Article 8 of this Law shall invite the applicant to reconciliation meetings without stating an estimated value within six months the latest from the date of the administration’s invitation or the owner’s application by virtue of a letter served in accordance with the provisions of the Law numbered 7201.

Reconciliation may be done by swapping the immovable property owned by the administration or granting limited right in rem on the administration’s immovable property or allowing the exercising of a land use right in another place or, if none of them is possible, based on a cash price.

Reconciliation negotiations shall be concluded within six months the latest from the date of acceptance of the invitation unless there is a legal or de facto obstacle and a protocol signed by the owner or his/her representative and the members of the committee shall specify if a reconciliation has been reached. The protocol and information and documents related to the reconciliation negotiations shall not constitute evidence against the parties in a possible lawsuit. If a reconciliation has been reached, an agreement which specifies the type of the right agreed upon, conditions and procedures to be followed for granting that right, the amount payable if a cash payment is required as well as payment conditions and which includes a consent for the registration

or cancellation of the immovable property shall be made, and action shall be taken under such agreement, and the immovable property subject to reconciliation in question shall be registered with the land registry ex officio or canceled.

The amount agreed upon may also be paid in installments over a period of years subject to budgetary resources. A statutory interest shall also be paid during the payment of installments in accordance with the Law on Statutory Interest and Default Interest numbered 3095 and dated 4/12/1984.

If the administration and the owner cannot reach a reconciliation, the owner or the administration may institute a lawsuit for determining the related amount within three months from the date of the protocol on failure to reach a reconciliation. If such a lawsuit is instituted, the value of the immovable property confiscated effectively on the date of the lawsuit shall be determined by the court following an expert examination based on the provisions of sentence one of paragraph two in accordance with article 15 of this Law and the real property or the right in question shall be registered in the name of the administration or canceled. The amount so determined shall be paid by the administration in accordance with paragraph eight of this article. The judgment on the registration or cancellation is final, but the parties reserve their right to appeal the court decision on the amount.

The court and enforcement fees and all kinds of attorney's fees related to lawsuits brought under this article shall be determined as fixed amounts as stipulated for the lawsuits brought for determining amounts.

Two percent of the amounts earmarked for the administrations included in the budget of the central government (allowance earmarked for the procurement of goods and services and construction costs related to security and defense from the budgets of the Ministry of National Defense, General Command of Gendarmerie, and the Coast Guard Command) and at least two percent of the last finalized budgetary revenues of municipalities and special provincial administrations and at least two percent of the sum of other administrations' last finalized budgetary spending shall be set aside for effecting payments under this article based on finalized court orders. If the total amount of the finalized receivables has exceeded the aggregate of the funds earmarked, the payments shall be divided and effected in installments over a period of years. Installments shall be determined by taking account of budgetary resources and the amount of receivables. A statutory interest shall also be paid during the payment in installments in accordance with the Law numbered 3095. The administration may also propose other reconciliation methods as defined in paragraph three instead of a cash payment pursuant to a court judgment and an action may be taken in accordance with the provisions of this article regarding reconciliation.

The provisions of this article regarding the amount shall also be applicable to actions for damages, which have been brought without expropriation under this article and dismissed on the grounds of statute of limitations, as of the date of their occurrence. The provisions of this article shall not be applicable to those who have been entitled to receive damages as a result of previous lawsuits or whose lawsuits have been dismissed due to any reason other than period. Other types of reconciliation as defined in paragraph three may be offered to those who have yet to receive the damages that they were entitled to receive under the domestic law and international law in place of a cash payment and an action may be taken in accordance with the provisions of this law

concerning reconciliation.

Any person who has instituted an action for damages for confiscation without expropriation, which was within the ambit of this article as at the date of its occurrence, prior to the effective date of this law may inform the administration and the court in writing if they want to reach a reconciliation in accordance with the provisions of this article within three months from the effective date of this article. Upon the request for reconciliation, the case shall be suspended until the conclusion of the reconciliation negotiations. If the reconciliation fails, the case shall be resumed after the submission of a protocol of no-reconciliation to the court. An action regarding any immovable property encumbered by the application of related laws or reserving it for public services and public agencies in the land use plans may be instituted before an administrative court after the completion of the administrative applications and formalities as stipulated in the Zoning Law numbered 3194 and dated 3/5/1985. The provisions of this article shall be applicable to all lawsuits which have yet to be adjudicated and judgments that have not become final. The provisions of paragraph eight of this article shall only be applicable to lawsuits for which a finalized judgment has been rendered.

No property, right or receivable of an administration may be sequestered on account of the recovery of the amount payable under this article.

All kinds of receivables and amounts, including those arising from land use procedures followed under the provisions of the Law numbered 2981 and dated 24/2/1984 or guaranteed by a mortgage, shall be updated by the indebted administrations based on the statutory interest as defined in the Law numbered 3095 from the date of the mortgage or related action. This provision shall also be applicable to pending cases. The provision of this article shall also be applicable to payments to be effected pursuant to this paragraph.

If any immovable property in respect of which expropriation formalities were not completed or effectively been reserved for a public service although never expropriated or on which a facility has been built after its allocation for public benefit between 4/11/1983 and the effective date of this paragraph has been expropriated by the administration, the expropriation amount and the compensation to be paid to its owner under a court order and court costs and attorney's fees related to such cases shall be paid by the administration from the funds to be set aside from the budgets under paragraph eight of this article and following the procedure set forth in the same paragraph. Paragraph eleven of this article shall be applicable to such receivables and the provisions of paragraph seven shall be applicable to all kinds of actions brought for any immovable property falling within the ambit of this paragraph. The provision of this paragraph shall also be applicable to actions which have been instituted in respect of immovable property covered by this paragraph, but not concluded yet."

ARTICLE 22 - The following provisional article is hereby incorporated into the Law numbered 2942.

"PROVISIONAL ARTICLE 7 - Notifications and other expropriation formalities shall be deemed to have been completed in respect of expropriations in which courts decided to register in the name of the administration pursuant to repealed articles 16 and 17 of the Law numbered 2942 and articles 16 and 17 of the old Expropriation Law numbered 6830 and dated 31/8/1956. No right or receivable may be claimed or an action for contesting the expropriation or its cost may be

instituted for such sequestration formalities and pending cases shall be adjudicated in accordance with the provisions of this article.”

ARTICLE 23 - The following provisional article is hereby incorporated into the Value Added Tax Law numbered 3065 and dated 25/10/1984.

“PROVISIONAL ARTICLE 32 - Transfer and delivery of intra-city rail transit systems, metro, tramway, ropeway, chair lift, and funicular railway and their lines, stations, passenger terminals, and stops and facilities related to such works and transactions and annexes or complementary parts between the Ministry of Transport, Maritime Affairs and Communication, municipalities, and their sub-departments shall be exempted from value added tax until 31/12/2023.

Taxes assessed for the performance of deliveries and services in that context shall be deducted from the tax assessed in respect of taxable transactions and taxes that cannot be deducted through a discount shall not be refunded. The Ministry of Finance is authorized to establish procedures and provisions related to exemption.”

ARTICLE 24 - The following provisional article is hereby incorporated into the Law numbered 3083 and dated 22/11/1984 on the Agricultural Reform Law on Arrangement of Lands in Irrigation Areas:

“PROVISIONAL ARTICLE 5 - Any land which has been expropriated as a result of actions taken under the provisions of repealed Law numbered 1757 on Land and Agriculture Reform, but the expropriation cost of which has not been paid to its owner and not distributed, allocated, or sold by the executing agency or not needed for being used for the purposes set forth in this Law shall be registered by the competent land registry office in the name of the persons concerned upon the request and approval of the Ministry of Finance in response to the proposal of the executing agency without being subjected to norm restrictions as defined in article 5 of this Law provided that its former owner or his or her legal heirs have unconditionally withdrawn all lawsuits filed in respect of such land, accepting to bear the court costs and submitted an application to the executing agency and stated that they will not make any other claim within one year from the effective date of this article and investigations to be conducted by the executing agency and the Ministry of Finance have shown that there is no obstacle to its return and it has been determined that it can be returned. The executing agency shall determine the part of land corresponding to the amount paid to individuals, who have received such payment on account of expropriation of such land to be returned, on the date of expropriation and such lands shall not be returned.

Any land which has been expropriated in spite of a dispute over its ownership and registered by the land registry office in the name of the Treasury and covered by the first paragraph shall be returned to individuals who are designated as the owners in a judgment rendered by a court in respect of a lawsuit related to the dispute over ownership.

Equivalent lands owned by the Treasury, which are located in the same region and subject to the executing agency’s actions, to be determined in accordance with this Law shall be handed over to the persons concerned in place of lands that cannot be returned because they have been distributed, allocated or sold by the executing agency or needed for the purposes of this Law in accordance with the provisions of paragraph one subject to the approval by the Ministry of Finance of the proposal made by the executing agency.

The provisions of this article shall not be applicable to people who have received a

compensation pursuant to a finalized judgment rendered by a court as a result of lawsuits brought by the people concerned for receiving a compensation equal to the price of lands covered by this Article.

Annotations and designations related to lands, for which an annotation or designation is specified in land registries after the commencement of exploration formalities but not expropriated yet shall be canceled by the land registration office upon the request of the Ministry of Finance in response to a proposal made by the executing agency concerned.”

ARTICLE 25 - The following supplementary article is hereby incorporated into the Statutory Decree numbered 375 and dated 27/6/1989.

“SUPPLEMENTARY ARTICLE 16 - The chairpersons and members of the boards of directors of regulatory and supervisory agencies listed in schedule (III) to the Law numbered 5018 and the Savings Deposit Insurance Fund may be appointed to the board of directors, board of auditors, or advisory committees, commissions, delegations, committees and similar organs of public agencies and institutions and corporations where the state holds more than half of their capitals without being subjected to restrictions specified in the related legislation and a separate amount shall be paid to them for such assignments as stipulated in the applicable legislation based on the provisions of article 12 of the Statutory Decree numbered 631 and date 4/7/2001. The net amount equal to the amount fixed for the chairpersons and members of the board of directors of state economic enterprises in accordance with article 34 of the Statutory Decree numbered 399, payable to the chairpersons and members of the boards authorized to manage and represent the Investor Compensation Center pursuant to article 83 of the Law numbered 6362 and dated 6/12/2012 shall not constitute a contradiction in terms of the condition that it shall not be related to the Agency’s area of responsibility.”

ARTICLE 26 - Subparagraph (c) of the first paragraph of article 2 of the Law numbered 4207 and dated 7/11/1996 on the Prevention and Control of Hazards of Tobacco Products is hereby amended and the following sentence is hereby incorporated into its sixth paragraph:

“c) In vehicles for public transport, whether for road, rail, sea or air, including the driver seats of passenger cars and taxis,”

“All kinds of water pipes and cigarettes, which do not include tobacco, but imitate a tobacco product, shall be deemed to be a tobacco product.”

ARTICLE 27 - Paragraph sixteen of Article 5 of the Law numbered 4207 is hereby amended as follows:

“(16) If any act warranting a penalty under this article is repeated within one year, the administrative penalty shall be increased one-fold. If it recurs for the second time, it shall be increased two-fold. Upon the third occurrence within the same period, the business shall be closed down for a period between ten days and one month.”

ARTICLE 28 - The second subparagraph of paragraph (1) of article 12 of the Special Excise Tax Law numbered 4760 and dated 6/6/2002 is hereby amended as follows:

“The tax to be assessed for the goods in list (II) may not be less than the amount of the tax computed according to the ratio applicable to the goods based on the value added tax base computed for imports or the sales price of the manufacturer of such goods and the price paid by the taxpayer for such goods. If the tax is required to be computed at the purchasing price paid by the

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taxpayer, any discount up to 10 percent, which may be offered by the party delivering the goods to the taxpayer by the date of delivery, may also be deducted from the purchase price. The amount remaining after such discounts may not be lower than the sales price charged by the manufacturer of the goods or the value added tax base computed for importation. The Ministry of Finance is authorized to establish procedures and provisions related to the application of this provision.”

ARTICLE 29 - The date “31/12/2013” in provisional Article 6 of the Law numbered 4760 is hereby revised as “31/12/2023.”

ARTICLE 30 - Schedule (B) to list (I) attached to the Law numbered 4760 is hereby amended as shown in schedule (1) attached hereto.

ARTICLE 31 - The following provisional article is hereby incorporated into the Banking Law numbered 5411 and dated 19/10/2005.

“PROVISIONAL ARTICLE 31 -If an amicable settlement has been mutually reached in respect of the implementation of the banking legislation or under a ruling of the European Court of Human Rights, a decision shall be made to discontinue the investigation launched against the suspects or defendants in connection with the acts covered by the amicable settlement upon the receipt by the public prosecutor’s office or the court of the public authority’s statement withdrawing the complaint or written application or to withdraw from the case as an intervenor.

The provision of this paragraph shall be applicable to pending investigation(s) as at the effective date of this article.”

ARTICLE 32 - The following sentence is hereby incorporated at the end of the provision within brackets in the first subparagraph of paragraph (e) of the first paragraph of article 5 of the Corporation Tax Law numbered 5520 and dated 13/6/2006.

“Except for any failure to discharge the obligations taken over from the asset leasing company or by the source entity, if the asset leasing company has sold the assets to a third party or entity, a tax shall be assessed for the entity which has sold it by taking account of the total depreciation set aside for the entities in question and its book value prior to its transfer from the source entity to the asset leasing company.”

ARTICLE 33 - (1) A Foundation named “Turkey Green Crescent Foundation” based in Istanbul shall be founded by the Turkish Green Crescent Association in order to achieve the same objectives as the Turkish Green Crescent Association within three months from the effective date of article.

(2) The Foundation shall be exempt from:

- a) corporation tax (except for its economic enterprises;
- b) inheritance and transfer tax incidental to donations and financial aid;
- c) papers issued in respect of all kinds of transactions shall be exempt from stamp duty and such transactions

shall be exempt from fees.

(3) All cash donations and aid to be provided for the Foundation may be deducted by taxpayers paying income and corporate taxes from their income or revenue specified on their tax returns. The Foundation shall be eligible for all exemptions from taxes and fees and other exemptions granted by the Council of Ministers to other foundations eligible for exemption from taxation.

(4) An allowance shall be earmarked for the Foundation from the budget of the Ministry of Health in order to enable it to attain its objectives without being subject to the provision of article 29 of the Law numbered 5018 and dated 10/12/2003 on Public Financial Management and Control.

Effective Date

ARTICLE 34 - Amended by the second article of this Law:

a) The fifth and seventh paragraphs of article 6 of the Law numbered 4250 shall come into force ninety days after the date of promulgation of this article;

b) articles 14, 15, and 16 shall come into force on the date of their promulgation effective from 19/5/2013;

c) article 32 shall come into force on the date of the promulgation of this Law provided that it is applicable to immovable property transferred by the source entities;

ç) Other provisions shall come into force on the date of their promulgation.

Article 35 - The provisions of this Law shall be enforced by the Council of Ministers.

10/6/2013

Schedule (1)**SCHEDULE (B)**

G.T.İ.P. NO	Description of Goods	Amount of Tax (TL)	Unit
2707.10.00.00.00	Benzol (Benzen)	2,2985	Kilogram
2707.20.00.00.00	Toluol (Toluen)	2,2985	Kilogram
2707.30.00.00.00	Xylol (Xylene)	2,2985	Kilogram
2707.50.00.00.11	Solvent naphtha	2,2985	Kilogram
2707.50.00.00.19	Others	2,2985	Kilogram
2707.99.19.00.00	Others	2,2985	Kilogram
2707.99.20.00.00	Benzine with other constituents removed by sulfuric acid	2,2985	Kilogram
2709.00.10.00.00	Condensates of natural gas	2,2985	Kilogram
2710.12.21.00.00	White spirit	2,2985	Kilogram
2710.12.25.00.00	Others	2,2985	Kilogram
2710.12.90.00.11	Other solvents	2,2985	Kilogram
2710.12.90.00.19	Others	2,2985	Kilogram
2710.19.29.00.00	Others	2,2985	Kilogram
2710.20.90.00.00.	Other oils Only; -Only goods containing biodiesel with 2710.12.90.00.11, 2710.12.90.00.19 and 2710.19.29.00.00 G.T.İ.P. numbers; -Goods containing biodiesel in 2710.19.81, 2710.19.83, 2710.19.85, 2710.19.87, 2710.19.91, 2710.19.93, and 2710.19.99 subpositions.)	2,2985 1,3007	Kilogram Kilogram
2901.10.00.90.11	Hexane	2,2985	Kilogram
2901.10.00.90.12	Heptane	2,2985	Kilogram
2901.10.00.90.13	Pentane	2,2985	Kilogram
2901.10.00.90.19	Other saturated acidic hydrocarbons	2,2985	Kilogram
2902.20.00.00.00	Benzene (Benzol)	2,2985	Kilogram
2902.30.00.00.00	Toluen (Toluol)	2,2985	Kilogram
2902.60.00.00.00	Ethyl benzene	2,2985	Kilogram
2909.19.90.00.13	Methyl tertiary butyl ether (MTBE)	2,2985	Kilogram
38.11	Antiknock pharmaceutical preparations, substances inhibiting oxidation, peptizen ingredients, substances regulating viscosity, ingredients preventing corrosion and mineral oils (including gasoline) or other pharmaceutical preparations for other liquid oils such as mineral oils used for the same purpose	2,2985	Kilogram
3814.00	Organic mixed solvents and thinners not specified or included in another section of the tariff; pharmaceutical preparations used for removing paint and varnish	0,7390	Kilogram
3824.90.40.00.00	Inorganic mixed solvents and thinners for varnish and similar products	0,7390	Kilogram
2710.19.71.00.00	Those to be subjected to a special treatment (Lubricants; other oils)	1,3007	Kilogram

2710.19.75.00.00	Those to be subjected to a chemical change by means of a treatment other than the treatments specified in sub-position 2710.19.71.00 (Lubricants; other oils)	1,3007	Kilogram
2710.19.81.00.00	Motor oils, compressor lubricants, turbine lubricants (Lubricants; other oils)	1,3007	Kilogram
2710.19.83.00.00	Liquid oils used for hydraulic purposes (Lubricants; other oils)	1,3007	Kilogram
2710.19.85.00.00	White oils, liquid paraffin (Lubricants; other oils)	1,3007	Kilogram
2710.19.87.00.00	Gear oils and reducer oils (Lubricants; other oils)	1,3007	Kilogram
2710.19.91.00.00	Compounds used for processing metal, mold removal oils, anti-corrosion oils (Lubricants; other oils)	1,3007	Kilogram
2710.19.93.00.00	Liquid oils used for electric insulation (Lubricants; other oils)	1,3007	Kilogram
2710.19.99.00.25	Other mineral oils (Lubricants; other oils)	1,3007	Kilogram
2710.19.99.00.21	Spindle oil	1,3007	Kilogram
2710.19.99.00.22	Light neutral	1,3007	Kilogram
2710.19.99.00.23	Heavy neutral	1,3007	Kilogram
2710.19.99.00.24	Bright stock	1,3007	Kilogram
2710.19.99.00.98	Others	1,3007	Kilogram
2712.20	Paraffin containing mineral less than 0.75% by weight	1,3007	Kilogram
2710.19.25.00.11	Kerosene	0,9367	Liter
2710.19.25.00.19	Others	0,9367	Liter
3403.11.00.00.00	Pharmaceutical preparations used for the processing of materials that can be woven, leather and stout leather, animal hide and furs or other materials (Lubrication pharmaceutical preparations)	1,3007	Kilogram
3403.19.10.00.00	Products containing 70% or more petroleum oils or oils derived from bituminous minerals by weight on condition that they are not treated as the main material (Lubrication pharmaceutical preparations)	1,3007	Kilogram
3403.19.90.00.00	Others (Lubricant pharmaceutical preparations)	1,3007	Kilogram
3403.91.00.00.00	Pharmaceutical preparations used for the processing of materials that can be woven, leather and stout leather, animal hide and furs or other materials (Lubrication pharmaceutical preparations)	1,3007	Kilogram
3403.99.00.00.00	Others (Lubricant pharmaceutical preparations)	1,3007	Kilogram