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TURKISH LEGISLATION

(Official Gazette No. 25649 dated 23.11.2004)

Associations Law

Law Nr. 5253

Passed on 04.11.2004

FIRST SECTION

Object, Scope and Definitions

Object and scope

ARTICLE 1- The object of this law; including the associations, branches and agencies of the associations, federations, confederations and foreign associations and associations and foundations of which the head office is domiciled in abroad, is to setout provisions relating to the activities, liabilities, auditing of the branches and agencies of the non profit organizations in Turkey subject to restriction or permission, as well as the applicable penalties and other matter relating to the associations.

Definitions

ARTICLE 2-In the application of this law, the following terms shall have the meanings expressed herein below.

- a) Association: The societies founded in the status of legal entity by at least seven real persons or legal entities by pooling continuously their knowledge and efforts in order to realize a given and common objective not prohibited by the laws excluding those at profit sharing purposes.
- b) Domicile of the Association: The place where the management activities of the association are carried out.
- c) Head Office of the Association: The province or district where the head office of the association is located.
- d) Local Administrative Authority: Governor or County Governor of the place where the association is domiciled.
- e) Units of Association: "Province management offices" and "County agency offices of the associations in provinces and counties.
- f) Platform: Non-legal entity and interim societies formed by the associations among themselves or with the foundations, unions and similar other civil organizations under the title venture, movement or any other similar name to realize a common objective.
- g) Supreme organizations: Federations formed by the associations and confederations formed by the federations in the statute of legal entity.
- h) Branch: Sub-unit of the association comprising organs, but not in the status of legal entity, and established to carry out the activities of the associations.
- i) Agencies: Sub-unit of the association in the status of legal entity and without organs, established to carry out the activities of the associations

SECOND SECTION General Provisions

Entitlement To Establish Associations

ARTICLE-3 The real persons or legal entities possessing the capacity to act are entitled to establish associations without need to obtain permission before hand.

However, the restrictions brought by the special laws relating to the personnel of Turkish armed forces, security units, public institutions and corporations in the statute of civil servant, are hereby reserved.

The infants, who are over the age of fifteen and possessing discretion power; may establish children associations with the purpose of protecting social, spiritual, moral, physical and mental capabilities, and sporting educational and training rights, social and cultural existence, family structure and private life by obtaining the written permission of their lawful representatives.

The infants, who are over the age of twelve, may become a member of children associations with the permission of their lawful representatives, but may not take office in the Board of Directors and Auditors.

Those who are over the age of eighteen may neither become a founder nor member of children associations.

Statute of the Association

ARTICLE -4 Each association shall have a Statute. This statute must contain the following:

- a) Title and registered head office of the association.
- b) The object of the association and subject, type and field of activity to be carried out by the association to achieve this object.
- c) Criteria and conditions for admission to and dismissal from membership of the association.
- d) Composition and time of the General Assembly meeting.
- e) The functions and powers of the General Assembly, procedures and mode of voting and decision taking.

- f) The functions and powers of the Board of Directors and Auditors, how they shall be elected, number of principal and alternate members.
- g) Whether the associations shall have branches or not, if so, how the branches shall be established, their functions and powers, and how they shall be represented in the General Assembly of the associations.
- h) Procedure for defining of the entry and annual membership fees payable by the members.
- i) Indebtedness procedure adopted by the associations.
- j) Internal auditing procedure adopted by the association.
- k) How the Statute of the association shall be amended.
- 1) Procedure for liquidation of the assets of the association in case of dissolution.

International activities

ARTICLE 5- In order to realize the objectives listed in the Statute, the associations may engage in international activities or establish cooperation in abroad, or open representations and agencies, or may form associations and supreme organizations, or may join the already founded associations or supreme organizations.

The foreign associations may operate or establish cooperation in Turkey, or open representations or branches, or form associations or supreme organizations or may join already founded associations or supreme organizations with the permission of the Ministry of Interior subject to the opinion of the Ministry of Foreign Affairs.

Voting By The Legal Entities

ARTICLE- In case of membership of a legal entity, the chairman of the Board of Directors of the legal entity, or the persons appointed to represent him, uses the voting right. Upon expiry of chairmanship or representation of this person, the individual to vote on behalf of the legal entity is nominated again.

General Assemblies of the Branches

ARTICLE 7- The Branches are obliged to complete the ordinary general assembly meetings at least two months before the general assembly meeting of the head office.

Federations and Confederations

ARTICLE 8-If the number of members is decreased below five in a federation and less than three in a confederation, and the recovery of this deficiency within three months may not be possible, then the provision relating to spontaneous termination of the rights is applied.

Federations and confederations may not establish any other society except representation, under any name whatsoever.

Internal Audit

ARTICLE 9- Internal audit is basic principle in the associations. The internal audit may be accomplished by the general assembly, board of directors or board of auditors, as well as by the independent auditing groups. Realization of internal audit by the general assembly, board of directors, or independent auditing groups may not suppress the responsibility of the board of auditors.

The Board of Auditors is responsible from the auditing of the associations with intervals not exceeding one year according to the procedures and principles set out in the Statute in order to determine whether the activities are carried out in the direction of the object and scope declared in the Statute; whether the books, accounts and records are kept in conformity with the laws and the Statute of the association. The audit results are presented in a report to the board of directors, then to the general assembly when the meeting is held.

Upon request, the authorities of the association are obliged to render full assistance to the members of the board of directors during the review of all kind information, documents and records and to enable access to the management buildings, plants and premises.

Assistance and Cooperation

ARTICLE 10-The associations, for the realization of the object declared in the Statute, may provide financial assistance from the similar Associations, political parties, labor and employer unions and professional organizations and may render financial assistance to the mentioned institutions.

Notwithstanding the provisions of the Law Nr.5072 relating to The Relations of the Associations and Foundations with the Public

Institutions and Corporations, the associations may carry out common projects on the subjects which are within the field of competence of the public institutions and corporations. The participation of the public institutions and corporations in these projects, either in kind or cash, may not exceed fifty percent of the cost of the project.

Procedure applicable in Income and Expenditure, and statutory books of the association

ARTICLE 11- The income of the association is collected by issuing a receipt, whereas the expenses are made by issuing an expenditure voucher. In case of collection of the association's income through the intermediary of the banks, bank credit/debit notes or the account statements are considered as receipt. The receipts and expenditure vouchers should be kept for a period of five years.

The receipts to be used in collection of the association's income are printed pursuant to the decision of the board of directors. The matters relating to format, printing, approval and use of the receipts, as well as power of procuration to be given in collection of the association's income is adapted in a regulation.

The persons, who will collect the association's income, are nominated by the board of directors, and power of procuration is issued in their name.

The procedures and principles relating to the books and records to be kept by the associations are also adapted in a regulation. These books should be certified by the notary or the management of the association.

Establishment Of Special Funds

ARTICLE 12-The associations may establish a fund to meet the necessary needs such as food, clothing etc. and short term loan requirements of their members, including other services such as supply of goods, provided that such an activity is declared in the Statute and the profit is not distributed to the members under any name whatsoever (income, interest etc.)

The establishment and operation principles of these funds are adapted in a regulation.

The personnel of the association and fees

ARTICLE 13-The services of the association are carried out by the volunteers or paid personnel assigned pursuant to the decision of the board of directors, provided that the number of members is more than 100.

The chairman and members of the board of directors and board of auditors, who are not the personnel of public institution or corporation, may be entitled to enumeration. The amount of fee, all kinds of benefits and travel allowances and compensations are determined by the general assembly. Excluding the members of the board of directors and board of auditors, the other members may not be entitled to compensation under any name, such as salary, attendance fee etc.

The daily and travel allowances payable to the members, who will be assigned to carry out the services of the association, are fixed by the general assembly.

Youth and Sporting Clubs

ARTICLE 14-Upon request of the associations, the services aimed to sporting activities may be named as sporting club, those aimed to resort activities as youth club and the services aimed to both activities can be called as youth and sporting club. These clubs are registered in a log to be kept by the General Directorate of Youth and Sports.

The organs of these clubs, their functions and powers, inspection of these clubs by the General Directorate of Youth And Sports and the type and terms of assistance to be rendered to these clubs, procedures and principles to be adopted in establishing supreme organizations, qualifications of the persons who will undertake the youth and sporting activities, and disciplinary principles applicable to these persons, procedure relating to registration of these clubs are adapted in a regulation to be enforced by the Ministry with which the General Directorate of Youth And Sports is associated, provided that the approval of the Ministry of Interior is received.

Liquidation

ARTICLE 15-Liquidation of the funds, assets and rights of the association terminated spontaneously or pursuant to the decision of the general assembly, is realized within the frame of the principles set out

in the Statute. In case where the Statute requires decision of the general assembly in selection of the method to be adopted in liquidation, and where this decision is not taken by the general assembly, or it was not possible to convene a meeting, or the association is subject to dissolution under court decision; all the funds, assets and rights of the association are transferred to another society which is closest to the dissolved association in terms of objective, and holds the majority of the memberships on the date of dissolution.

Upon spontaneous or mandatory termination of the association, the records of the association in the log are written of following the completion of the liquidation or transfer transactions.

Where the association is subject to prosecution or action demanding termination of the same, and a decision is taken for its termination and transfer of its funds and assets, the transfer transactions are suspended until the finalization of the prosecution or action proceedings.

The procedures relating preservation method and period of the books and documents following the liquidations transactions, as well as the details relating to liquidation documents are setout in a subsequent regulation.

Responsibilities of the Printing Office

ARTICLE 16- After completion of the printing of the receipts to be used in collection of the association's income, the printing offices are obliged to inform the serial and list numbers of the receipts to the local administrative authority within fifteen days following the printing process.

Recovery of deficiencies and failures

ARTICLE 17- Where contrariness to this Law and the Turkish Civil Code Nr. 4721, and to the regulations published on the basis of these laws, is determined in the activities and transactions of the association; the association is obliged to recover these deficiencies and failures within thirty days upon written demand of the local administrative authority, if such negligence is not in the nature of an offence.

Trial Procedure

ARTICLE 18-The ordinary trial procedure is applicable in the actions to be proceeded before the civil courts pursuant to this Law.

The prosecution and investigation relating to the offenders acting contrary to the provisions of this law is carried out according to the provisions of the Law 3005 Relating To Trial Procedure In Flagrant Crimes, irrespective of place and time.

THIRD SECTION Auditing and Notifications

Liability To Submit Statements and Inspection

ARTICLE 19- The associations are obliged to submit their statements containing the year-end results of the activities, income and expenditure transactions to the local administrative authority each year, until the month of April. The procedures and principles relating to preparation of the statement are adapted in a regulation.

Where deemed necessary, the Ministry of Interior or the local administrative authority may start inspection to determine whether the association is operating in the direction of the object declared in the Statute, and the statutory books/records are kept in conformity with the laws, or not. The personnel of the security department may not be assigned in these inspections. The inspections to be performed by the Ministry of Interior and the local administrative authority shall be made within the business hours. Such inspections are notified to the associations at least before 24 hours.

The authorities of the association are obliged to show all kinds of information, documents and records to the officers assigned with inspection duty, and to enable their access to the management building, plant s and premises.

The Chief Prosecutor's Office is notified immediately by the local administrative authority in case of determination of illegal activity during the inspection that may constitute an offense.

Competence of the Security Department

ARTICLE 20-The personnel of the security department may neither have access to the buildings/premises of the associations nor may confiscate the goods therein, unless there is a court decision to be given in compliance with the procedure to protect the public order or to prevent commitment of an offense; and the written instruction of the local administrative authority is provided in cases were the delay of action is risky. The decision of the local administrative authority is presented to the competent court within twenty hours. The Judge discloses is decision within forty-eight hours as of the confiscation; otherwise the confiscation is lifted automatically. The decision of the judge is notified in writing to the authorities of the association by the local administrative authority.

Provision Of Assistance From Abroad

ARTICLE 21- Associations may provide assistance from the persons, institutions and corporations from abroad, either in kind or cash, provided that a notice is served to the local administrative authority on this subject. The method and content of notifications is adapted in a regulation. It is necessary to collect the cash funds through the intermediary of the banks.

Acquisition of immovable property

ARTICLE 22-Immovable property may be purchased or sold with the decision of board of directors, based on the authorization given by the general assembly. The associations are liable to notify the purchased immovable to the local administrative authority within one month as of the entry date in the land registry.

General assembly meeting and notifications of selected organs to the administration

ARTICLE 23- Associations are liable to notify to the local administrative authority the organs of the board of directors, board of auditors, principal and alternate members of the boards and the other organs selected by the association. The same procedure is applied for the changes in the organs and domicile of the association.

Representations

ARTICLE 24- Associations may open representations in places deemed necessary to carry out the activities of the association. The

representations are not represented in the general assemblies of the branches or the association. The address of the representation is notified to the local administrative authority in writing by the person(s) appointed as representative pursuant to the decision of the board of directors.

Formation of Platforms

ARTICLE 25- Subject to the decision of their boards, associations may form platforms among themselves or with other foundations, unions and similar other civil society organizations to serve a common purpose, provided that they the not restricted by the laws.

The platforms may not be formed to realize an object and to operate in the field restricted by the laws. The punitive clauses of this law and the relevant laws are applied for those acting contrary to this restriction.

FORTH SECTION Activities Subject Permission

Facilities to be founded by the associations prior to permission

ARTICLE 26- Opening of dormitories, lodgings by the associations to carry out educational and training activities within the scope of object; and foundation of clubhouses for the members and use of alcoholic drinks in these clubs, as well as operation of these facilities are subject to the permission of the local administrative authority. The procedures and principles relating to opening, operation and closing of these facilities are adapted with a regulation.

Public Benefit Associations

ARTICLE 27- The associations serving for public benefit are determined with the decision of the Council of Ministers upon the proposal of the Ministry of Interior, in consultation with the concerned ministries and the Ministry of Finance. In order for an association to be regarded as public benefit status, the object of the association and the activities performed to achieve this object should be in the objective and at an extent to create results for the benefit of the public, and the association should be in operation at least for one year.

The necessary documents, procedures and principles relating to acquisition and loss of public benefit status are determined with a regulation.

Public benefit associations are subject to regular inspection at least within a period of two years. Upon submission of the report prepared at the end of these inspections, if the members and personnel assigned in the organs of the associations serving for public benefit are determined to have committed offenses which require imposition of heavy imprisonment or heavy fine, these persons may be dismissed from office by the Ministry of Interior as a temporary measure. In replacement of those dismissed from office, new assignees are nominated primarily among from the members of the association until the final judgment.

If an association in the status of public benefit is determined to have lost its qualifications at the end of the inspections, the decision entitling them to operate in this field is abrogated by adopting the procedures stipulated in the first subsection.

The Council of Ministers is authorized to approve the by-laws of the Turkish Red-cross and Turkish Aviation Institution.

Those who commit offenses in a way to give damage to the properties of the associations are punished as if they are committed offenses against the State properties.

Names of the associations

ARTICLE 28-The names such as Türk (Turkish), Türkiye (Turkey), Milli (National), Cumhuriyet (Republic), Atatürk, Mustafa Kemal, and other phrases originated by adding abbreviations at the beginning or at the end of these words may only be used by obtaining the permission of the Ministry of Interior.

FIFTH SECTION Restrictions

Restriction to use certain names and signs

ARTICLE 29- Use of names, logos, symbols, rosette and similar other signs of a political party, union or association or supreme organization

of an association which is presently operating or subject to liquidation or dissolution under the court decision, or use of a flag, logo and pennant of another country or previously founded Turkish states, is restricted by the Law.

Associations subject to restrictions and prohibited activities ARTICLE 30- The associations;

- a) May not carry out activities other than those indicated in the Statute as the objective of the association.
- b) May not be founded to serve a purpose expressly restricted by the Constitution or the laws, or to execute acts which may constitute an offense according to the laws.
- c) May not engage in preparatory educational or training activities for the military service, national defense and security services, and may not open camps or training centers for this purpose. Besides, the associations may not use special cloths or uniforms for their members.

Language to be used in registration and correspondences

ARTICLE 31- The associations shall use Turkish language in their books and records and correspondences with the official authorities of the Turkish Republic.

SIXTH SECTION Penalty Clauses

Penalty Clauses

ARTICLE 32- Following penalties shall apply to those acting contrary to this Law;

a) An administrative fine, at the amount of five hundred million lira, is imposed to those who establish associations although not entitled to do so; those who become a member of an association although his/her membership in associations is restricted by the laws; those who purposely admit persons to membership although his/her membership is restricted by the laws, or the executives of the association who neglect to write off registration of such persons, or others who lost the credentials of a member.

- b) A heavy fine, at the amount of five hundred million lira, is imposed to the executives of the association, who hold the meetings of the general assembly contrary to the laws and the Statute, or convene the meetings at a place other than the head office or any other place not indicated in the Statute. Besides, the court may adjudicate cancellation of the general assembly meetings which are held contrary to the laws and the Statute.
- c) An administrative fine corresponding to five percent of the amount transferred from abroad is imposed to the executives of the association if the foreign fund in the form of aid is not received through the intermediary of the banks.
- d) An administrative fine, at the amount of five hundred million lira, is imposed to the executives of the association if the statutory books or records of the association are not kept properly.
- e) Unless the offenses do require heavier punishment, imprisonment from six months to two years and a heavy fine at the amount of five hundred million lira is imposed to the persons who involve in mischief during the elections and voting, counting and breakdown of votes in the general assemblies and other organs of the association; who falsify, destroy or hide the books or records.
- f) Unless the offenses do require heavier punishment, imprisonment from six months to two years and a heavy fine, at the amount of five-hundred million lira, is imposed to the chairman and members of the board of directors, or auditors and other personnel of the association who use or produce or pledge or sell, conceal, destroy, deny, falsify or modify a cash or a paper, bill or other properties with monetary value for their own benefit or for the benefit of others.
- g) A fine up to five hundred million lira is imposed to those who open representations or branches of foreign associations in Turkey without the permission of the concerned authorities; those who establish cooperation with these associations or admit members to these associations. The representations and branches which are opened illegally are closed by the competent authorities.

- h) An administrative fine, at the amount of five hundred million lira, is imposed to the executives of the printing office who fail to fulfill the obligations stipulated in article 16.
- i) An administrative fine, at the amount of one hundred million lira, is imposed to those who do not meet the requirements set out in article 17.
- j) A heavy fine, at the amount of three billion lira, is imposed to those who intentionally submit wrong information in the statement mentioned in article 19.
- k) An administrative fine, at the amount of five hundred million lira is imposed to those who do not meet the requirement in article 9 and subsection three of article 19.
- 1) An administrative fine, at the amount of five hundred million lira, is imposes to the executives of the association who fail to fulfill the obligations stipulated in articles 21, 22,23 and 24 and to submit a statement as per article 19 of this Law.
- m) A heavy fine, at the amount of five hundred million lira is imposed to the executives of the association who open the facilities mentioned in article 26 without permission, and the facilities which opened illegally are closed with decision of the competent authority.
- n) Unless the offenses do require heavier punishment, a heavy fine, up to five hundred million lira, is imposed to the executives of the associations who act contrary to the restrictions stated in article 29, in spite of the warnings made in writing, and decision is taken for the dissolution of the association.
- o) A heavy fine, from five hundred million lira to one billion lira is imposed to the executives of the association who act contrary to the restrictions stipulated in paragraph (a) of article 30; in case recurrence of such offense, this heavy fine is increased by one half. Unless the offenses do require a heavier punishment, imprisonment not less than one year is imposed for the executives of the association who execute acts contrary to paragraph (c) of the same article, and decision is taken for the shut-down of the facility.

- p) Unless the offenses do require a heavier punishment, imprisonment from one year to three years and a heavy fine, at the amount of five hundred million lira, is imposed to the persons who act contrary to paragraph (b) of article 30, and establish associations restricted in the same paragraph, and decision is taken for the dissolution of the association.
- r) An administrative fine, at the amount of one billion lira is imposed to those who do not meet the requirements stipulated in article 31.

Enforcement of the penalties

ARTICLE 33- The penalties declared in this Law is applicable also for the children associations, in case of recurrence of the illegal act despite the warnings.

The phrase "executives of the association", used in article 32 of this Law, means the chairman of the board of directors.

The administrative fines written in this Law are imposed by the local administrative authority. The decisions relating to the administrative fines are notified according to the provisions of the Notification Law Nr. 7201.

Objection may be raises against these decisions to the competent administrative court within thirty days as of the date of notification. The objection may not suspend enforcement of the punishment given by the administration. The decision given upon objection is considered as the final decision. Where deemed unnecessary to take further action, the objection is finalized within the shortest period through review of the document.

The administrative fines imposed according to this Law are collected according to the Law Nr. 6183 relating to the Procedure For Collection Of Public Receivables.

SEVENTH SECTION Other Provisions

Attributions to the Laws for Associations

ARTICLE 34- The attributions made to the other laws, Law For Societies (Nr.3512), Law For Associations (Nr.1630 and Nr.2908) and their annexes or certain clauses, and to others amending these laws, are regarded as made to this Law and article(s) of this Law containing provisions on the same subject. Where there is no provision in this Law on the subject, the attribution is regarded as made to the relevant provisions of the Turkish Civil Code Nr.4721.

Provisions of the Law applicable to professional institutions and chambers

ARTICLE 35- Including the penalty clauses, articles 19, 20, 23, 26, 29, 30 and 31 of this Law are applicable also for the professional institutions in the statue of public entity, labor and employer's unions and their supreme organizations, provided that the special laws do not contain provision covering the subjects dealt in the mentioned articles.

Applicable provisions

ARTICLE 36- Including the penalty clauses, the provisions of this Law are applicable for the foreign associations and the branches and representations of the non-profit institutions, excluding the associations and foundations of which the head office is domiciled abroad. Where there is no provision in this Law on this subject, the relevant provisions of the Turkish Civil Code are applied.

Regulation

ARTICLE 37-The regulations of which the adaptation is deemed necessary in the relevant articles of this Law are prepared by the Ministry of Interior, and those related with the associations operating under the title of club is prepared by the General Directorate of Youth and Sports, and are published in the Official Gazette within six months. The provisions of the prevailing regulations, which are not contrary to this Law, are continued to be applied until the publication and enforcement of the new regulations.

Amended and repealed provisions

ARTICLE 38- A) Clause 62 and second subsection of clause 74 of the Turkish Civil Code Nr. 4721 dated 22.11.2001 is amended as follows:

Article 62- The Associations are liable to convene the general assembly meeting and to form the mandatory organs within six months as of the

written notification to be made pursuant to last subsection, Clause 60 of this Law.

The ordinary general assembly meetings should be held latest in every three years.

- B) The terms "domicile, founders" in the second subsection of article 58 of the Law Nr. 4721; "Unless otherwise is stated in the by-laws" in the second subsection of clause 64; "....is announced in a local newspaper and at the same time, notified to the members in writing.." in the first subsection of clause 77; "where it is deemed fruitful to establish cooperation in international arena on mutual basis" in clause 92; and "provided that it is realized on mutual basis" in clause 93 are deleted from the text.
- C) Clause 61 and third subsection of Clause 79 of the Law Nr. 4721 is repealed.
- D) Paragraph (h) in Clause 13/A of the Law Nr. 3152 and dated 14.2.1985, Relating To Organization And Functions Of The Ministry Of Interior is amended as follows and the following paragraphs are inserted in the same clause.
- h) To execute the transactions relating to collection of aid to be arranged according to the provisions of the Law For Collection of Aid,

The principles relating to type, preparation and recording of the logs in which the association shall be registered, are adapted in a regulation.

Opening of additional county offices by the associations in the counties within the boundaries of the Greater City Municipalities is prohibited.

E) Following subsection is added in supplementary article 3 of the Decree-Law Nr. 227 dated 8.6.1984 Relating To The Organization And Functions of the General Directorate of Foundations.

Provision of assistance by the foundations from the real persons and legal entities, or other institutions in abroad is subject to the provisions applicable to the associations.

- F) The term "or to use systems processing data automatically or electronically" is added after the terms "to organize excursions and entertainments" in the first subsection of clause 5 and "to put boxes in designated places" in the first subsection of clause 24 of the Law Nr. 2860 dated 23.6.1983.
- G) Clause 7 of the Law Nr. 2860 is amended s follows;

Article 7- If the collection of aid covers more than one county of a province, then permission is obtained from the governor of that province; if it is within the boundaries of a country, than permission is obtained from the county governor. If the collection of aid covers more than one province, then the permission is obtained from the governor of the province at the domicile of the real persons or legal entities extending aid, and the authority giving the permission is liable to notify the concerned governors' offices and the Ministry of Interior on the subject. The transactions relating to collection of aid are executed by the units of the association.

H) The Associations Law Nr. 2908 dated 6.10.1983 is repealed.

Effectiveness

ARTICLE 39- This Law shall be put into force on the date of its publication.

Enforcement

ARTICLE 40- This Law is enforced by the Council of Ministers

22/11/2004