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 **SME Policy Index**

 **Western Balkans and Turkey 2022**

 **ASSESSING THE IMPLEMENTATION OF THE SMALL BUSINESS ACT FOR EUROPE**

 **DIMENSION 4 - Operational environment for SMEs**

 **Qualitative indicators government questionnaire**

# **Introduction**

The SME Policy Index is a benchmarking tool for emerging economies, including the Western Balkans and Turkey (WBT), to monitor and evaluate progress in policies that support small and medium-sized enterprises (SMEs). The tool is structured around the ten principles of the Small Business Act for Europe (SBA), translated into 12 policy dimensions, which provide a wide range of pro-enterprise measures to guide the design and implementation of SME policies.

The sixth, 2022 edition of the SME Policy Index for Western Balkans and Turkey aims to:

* + independently and rigorously assess SME policy settings and reforms against international best practice,
	+ allow for comparison across time and participating WBT economies and measure convergence towards EU SME policy standard,
	+ support governments in setting targets for SME policy developments and strategic priorities to further improve the business environment,
	+ engage governments in policy dialogue and exchange of experiences, within the region and with OECD and EU member countries,
	+ facilitate the prioritisation of government and donor activities in support of SME development,
	+ assess and show progress in implementation of recommendations provided in the previous editions.

The new cycle of the SME Policy Index for Western Balkans and Turkey 2022 will be conducted in extraordinary circumstances caused by the COVID-19 pandemic. Its impact on local economies will also be taken into account in order to better inform policy-making in the region.

**Assessment framework process and design**

The SME Policy Index is based on the results of two parallel assessments government self-assessment, conducted by WBT economies’ governments and independent assessment, conducted by the OECD and its partner organisations and supported by the input collected from economy-based consultants with demonstrated expertise in relevant policy areas. The final scores are the result of a highly collaborative and consultative consolidation of these two assessments, enhanced by further desk research by the OECD and the partner organisations, as well as consultations with government representatives and with key stakeholders (e.g. private sector, business associations, academia & civil society) in the participating economies.

The questionnaire is structured around 12 policy dimensions, each comprising up to 5 sub-dimensions that capture the critical elements of policy development. It proposes a scoring approach to transform qualitative information into numerical information and thus facilitating cross-economy comparison and allowing for systematic monitoring of policy developments. The questionnaire is intended to be used by government authorities and statistical agencies in charge of co-ordinating the SME Policy Index assessment process.

**Guidance to fill out the qualitative assessment**

The qualitative assessment is organised around thematic blocks, each structured around a certain number of questions.

For each of these questions, please:

* Provide an answer, as fully as possible, citing all key sources in the foreseen grid,
* Assign a score, by using the scoring levels described in Table 1.

 **Description of score levels**

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| --- | --- | --- | --- | --- |
| **Level 1** | **Level 2** | **Level 3** | **Level 4** | **Level 5** |
| No framework (e.g. law, institution) exists to address the policy topic concerned  | A draft or pilot framework exists, with some signs of government activity to address the policy area concerned | A solid framework, addressing the policy area concerned is in place and officially adopted | Level 3 plus evidence of a concrete record of effective policy implementation | Level 4 plus results of monitoring and evaluation inform policy framework design and implementation  |

* Match the highest performance score level characteristics that are fully described by your question responses and assign an according score of 1 to 5. If all requirements in one score level are met and at least half the requirements are met for the next score level, assign a half number score between the two levels.
* Provide a brief justification based on matching your question responses with the best corresponding level or half-level.

This questionnaire provides links to access the responses of the previous SME Policy Index 2019 questionnaire. If relevant for a given policy dimension, this questionnaire is complemented by a Statistic sheet. The assessment is accompanied by the Glossary of key terms – please refer to it systematically when answering the questionnaire.

Please **complete and return this assessment by 15 September 2021 to the OECD.**

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| Thank you for your time in completing this assessment. Your efforts are contributing towards removing barriers to SME development and unleashing their potential for driving inclusive economic growth in the Western Balkans and Turkey. Should you have any questions regarding this assessment framework, please contact jovana.pavlovicdjukic@oecd.org and marijana.petrovic@oecd.org.  |

**Assessor information**

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| --- | --- | --- | --- | --- | --- | --- |
| **Mr. / Ms.** | **Name** | **Institution / Department** | **Title / Position** | **Email** | **Phone** | **Address** |
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| **Questionnaire submission date:** | 15/09/2021 |

**Operational environment for SMEs assessment framework**

**Operational environment for SMEs** assesses the availability, quality and responsiveness of the public services available for small and medium-sized enterprises (SMEs) in the Western Balkans and Turkey.

This dimension is structured around three sub-dimensions:

* Sub-dimension 1: **Digital government services for enterprises**, which measures the extent to which SMEs can interact with public institutions through the use of digital technologies,
* Sub-dimension 2: **Company registration**, which focuses on the procedures necessary to register a company,
* Sub-dimension 3: **Business licensing**, which considers the complexities of the process of obtaining a licence,
* Sub-dimension 4: **Tax compliance procedures for SMEs**, which examines whether tax systems are adapted to SMEs’ unique needs.

Figure 1. Operational environment for SMEs assessment framework

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| **Dimension 4: Operational environment for SMEs** |  |
| **Sub-dimension 4.1:**Digital government for SMEs | **Sub-dimension 4.2:**Company registration | **Sub-dimension 4.3:**Business licensing  | **Sub-dimension 4.4:**Tax compliance procedures for SMEs |
| **Thematic block 1:** Planning and design | **Thematic block 2:**Implementation | **Thematic block 3:**Monitoring and evaluation  | **Thematic block 1:**Design and implementation | **Thematic block 2:**Performance  | **Thematic block 3:**Monitoring and evaluation | **Thematic block 1:**Licence procedures  | **Thematic block 2:**Monitoring and streamlining of licence system  | **Thematic block 1:**SME tax compliance and simplification procedures  | **Thematic block 2:**Monitoring and evaluation of SME specific tax measures  |
| **Quantitative indicators** Number of days for obtaining a company registration certificate Number of days for completing the overall company registration process, including compulsory licences for standard business activitiesNumber of administrative steps for obtaining a company registration certificate Official cost of obtaining a company registration certificate Costs connected with registration Minimum capital requirement for business registration |

## Sub-dimension 1: Digital government for SMEs

 *[To access the responses of the previous SME Policy Index 2019 questionnaire click* [*here*](https://oecd-my.sharepoint.com/personal/marijana_petrovic_oecd_org/Documents/SME%20PI%202022%20Assessment/Turkey/Dimension%204/2019%20Turkey%20-%20SBA%20Questionnaire%20filled%20out%20.xlsx) *(ctrl+left click)]*

|  |  |  |
| --- | --- | --- |
| **Question** | **Response *[expand box as necessary]*** | **Source/evidence/links** |
| **Thematic block 1. Planning and design**  |
|  | **Does your government have a strategy/policy/plan in place for[[1]](#footnote-2) digital government[[2]](#footnote-3)?** (If yes, please provide the link to the strategy/policy/plan) | [x] Yes [ ] No | 2016-2019 National E-Government Strategy and Action Plan: 11th Development Plan:<https://sbb.gov.tr/wp-content/uploads/2020/04/SanayideDijitallesmeCalismaGrubuRaporu.pdf> Presidency of the Republic of Turkey Strategic Plan for 2019-2023: <https://www.sbb.gov.tr/wp-content/uploads/2019/11/Stratejik-Plan-2019-2023.pdf> TURKEY'S INDUSTRIAL REVOLUTION Digital Turkey ROADMAP:  <https://www.gmka.gov.tr/dokumanlar/yayinlar/2023_Dijital-Turkiye-Yol-Haritasi.pdf> Ministry of Industry and technology Strategic Plan 2019-2023: [http://www.sp.gov.tr/upload/xSPStratejikPlan/files/jekwi+STB\_2019-2023\_Stratejik\_Plan.pdf](http://www.sp.gov.tr/upload/xSPStratejikPlan/files/jekwi%2BSTB_2019-2023_Stratejik_Plan.pdf) National smart transportation systems strategy document and action plan: <https://www.uab.gov.tr/uploads/pages/bakanlik-yayinlari/ulusal-akilli-ulas-im-sistemleri-strateji-belgesi-ve-2020-2023-eylem-plani.pdf> Turkey on the way to digitization 2021 report:<http://tbv.org.tr/wp-content/uploads/2021/04/Dijitalles%CC%A7me-Yolunda-Tu%CC%88rkiye-Raporu-v9.pdf> 2023 Industry and technology Strategy: <https://www.sanayi.gov.tr/assets/pdf/SanayiStratejiBelgesi2023.pdf> 2020-2023 NATIONAL SMART CITIES STRATEGY AND ACTION PLAN: <https://www.akillisehirler.gov.tr/wp-content/uploads/EylemPlani.pdf> LAW ON CHANGE IN SOME LAW BY ESTABLISHING A DIGITAL CENTERS COMMISSION:<https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=7252&MevzuatTur=1&MevzuatTertip=5> LAW ON DIGITAL SERVICES TAX AND AMENDING SOME LAW AND DECISION WITH LAW NO. 375: <https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=7194&MevzuatTur=1&MevzuatTertip=5> DECISION ON SUPPORTING DIGITAL ACTIVITIES AT MARKET ENTRY OF FOREIGN EARNING SERVICE SECTORS: <https://www.mevzuat.gov.tr/MevzuatMetin/20.5.2641.pdf> DECISION ON SUPPORTING DIGITAL ACTIVITIES IN MARKET ENTRY: <https://www.mevzuat.gov.tr/MevzuatMetin/20.5.2573.pdf> İSTİNYE UNIVERSITY DIGITAL GAME DEVELOPMENT AND ANIMATION APPLICATION AND RESEARCH OF TECHNOLOGIES CENTRAL REGULATION: <https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=38905&MevzuatTur=8&MevzuatTertip=5> BURSA ULUDAĞ UNIVERSITY DIGITAL TRANSFORMATION AND EDUCATION APPLICATION AND RESEARCH CENTER REGULATION: <https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=38878&MevzuatTur=8&MevzuatTertip=5> BURDUR MEHMET AKIF ERSOY UNIVERSITY, HACETTEPE UNIVERSITY AND KIRKLARELİ UNIVERSITY DIGITAL TECHNOLOGIES IN LIVESTOCK SECTOR JOINT APPLICATION AND RESEARCH CENTER REGULATION: <https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=38742&MevzuatTur=8&MevzuatTertip=5> ANADOLU UNIVERSITY SOCIAL MEDIA AND DIGITAL SECURITY EDUCATION, APPLICATION AND RESEARCH CENTER REGULATION : <https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=31497&MevzuatTur=8&MevzuatTertip=5> DUZCE UNIVERSITY ELECTRIC VEHICLES AND DIGITAL TRANSFORMATION APPLICATION AND RESEARCH CENTER REGULATION: <https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=31344&MevzuatTur=8&MevzuatTertip=5> AYDIN ADNAN MENDERES UNIVERSITY DIGITAL TRANSFORMATION EDUCATION, APPLICATION AND RESEARCH CENTER REGULATION:  <https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=28994&MevzuatTur=8&MevzuatTertip=5> ABDULLAH GÜL UNIVERSITY DIGITAL PUBLICATIONS APPLICATION AND RESEARCH CENTER REGULATION: <https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=16114&MevzuatTur=8&MevzuatTertip=5> DIGITAL SERVICE TAX IMPLEMENTATION GENERAL COMMUNIQUE: <https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=34371&MevzuatTur=9&MevzuatTertip=5> Within the scope of the 11th Development Plan, the DEVELOPMENT OF e-GOVERNMENT SERVICES working group report has been published. <https://www.sbb.gov.tr/wp-content/uploads/2020/04/e-DevletCalismaGrubuRaporu.pdf> |
|  | If yes | Does this strategy/policy/plan mention SMEs as a specific target group? | Yes  | Under the 2016-2019 National E-Government Strategy and Action Plan; Table 5, actions related to target 2.1 (the strategy has a specific target for SMEs: Cloud Program Development for SMEs): [http://www.sp.gov.tr/upload/xSPTemelBelge/files/Swkoy+2016-2019-Ulusal-e-Devlet-Stratejisi-ve-Eylem-Plani.pdf](http://www.sp.gov.tr/upload/xSPTemelBelge/files/Swkoy%2B2016-2019-Ulusal-e-Devlet-Stratejisi-ve-Eylem-Plani.pdf) 2017-2020 national broadband strategy and action plan[http://www.sp.gov.tr/upload/xSPTemelBelge/files/lxlRY+Ulusal\_Genisbant\_Stratejisi\_ve\_Eylem\_Plani\_2017-2020.pdf](http://www.sp.gov.tr/upload/xSPTemelBelge/files/lxlRY%2BUlusal_Genisbant_Stratejisi_ve_Eylem_Plani_2017-2020.pdf) Under the 11th Development Plan; Determination of Future Technologies and Industries for Industry and Technology Move has started. “Digital Transformation Consultant Training, Certification and Control Service in Industry” has been provided for SMEs. Cloud-based data storage and processing dissemination program usage for SMEs is targeted. It is planned to carry out theoretical and applied training and consultancy activities to increase awareness on Performing digital needs analysis in SMEs, establishment of digital transformation centres, digital transformation for SMEs <https://sbb.gov.tr/wp-content/uploads/2020/04/SanayideDijitallesmeCalismaGrubuRaporu.pdf> Topics such as industry, R&D, innovation, renewable energy and digitalization will be brought to the agenda of the COMCEC.In public investments, the priority manufacturing industry of the Development PlanPriority will be given to horizontal areas such as R&D, digitalization, human resources, logistics and energy, and agriculture, tourism and defence industry areas that will strengthen the human and physical infrastructure for these sectors.: <https://www.sbb.gov.tr/wp-content/uploads/2019/11/Stratejik-Plan-2019-2023.pdf> Turkey on the way to digitization 2021 report has many targets for SMEs:such as creating short, medium and long-term action and training plans aimed at increasing digital competencies, increasing the ability to use information technologies, increasing the use of cloud computing, increasing the support given to startups, increasing the number of advertisements and incentives and technology centers that will ensure global investments.<http://tbv.org.tr/wp-content/uploads/2021/04/Dijitalles%CC%A7me-Yolunda-Tu%CC%88rkiye-Raporu-v9.pdf> Ministry of Industry and technology Strategic Plan 2019-2023: [http://www.sp.gov.tr/upload/xSPStratejikPlan/files/jekwi+STB\_2019-2023\_Stratejik\_Plan.pdf](http://www.sp.gov.tr/upload/xSPStratejikPlan/files/jekwi%2BSTB_2019-2023_Stratejik_Plan.pdf) |

2023 Industry and technology Strategy has many items for SMEs: Developing mechanisms that support strategic mergers that will increase the competitiveness of SMEs, long-term financing, competence development, cooperation with universities, promotion, etc. to enable SMEs to participate in global supply networks.

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| Developing support mechanisms in areas, encouraging SMEs to provide loans by reducing their collateral load<https://www.sanayi.gov.tr/assets/pdf/SanayiStratejiBelgesi2023.pdf>2020-2023 NATIONAL SMART CITIES STRATEGY AND ACTION PLAN: <https://www.akillisehirler.gov.tr/wp-content/uploads/EylemPlani.pdf>   |
|  | **Which of the following element(s) is/are identified in the strategy/policy/plan:** |  |  |
|  | a) | Digital services[[3]](#footnote-4) for filing tax returns | [x] Yes [ ] No | Issuing a Declaration from the Ready Declaration System <https://www.turkiye.gov.tr/gib-intvrg-hazir-beyan-sisteminden-beyanname-duzenleme> <https://intvrg.gib.gov.tr/index_gmsi.jsp> Ministry of Trade:<https://uygulama.gtb.gov.tr/BeyannameSorgulama/> municipalities has e-services. Announcement and Advertisement Tax, Entertainment Tax, Communication Tax, Electricity and Coal Gas Consumption Tax, Fire Insurance Tax, Real Estate Tax, Environmental Cleaning Tax are paid to municipalities. For example: <https://ebelediye.cankaya.bel.tr/Giris/Index/?returnURL=/Tahsilat/Index/> |
|  | b) | Digital services for filing social security returns | [**x**] Yes [ ] No | Social Security Institution (SGK):<https://www.turkiye.gov.tr/sosyal-guvenlik-kurumu>  |
|  | c) | Digital services for pensions | [**x** ] Yes [ ] No | SGK Strategic Plan 2019-2023: <http://www.sgk.gov.tr/sp/SGKStratejikPlan_2019_2023.pdf> |
|  | d) | Digital services related to the Cadastre | [x] Yes [ ] No | <https://www.turkiye.gov.tr/tapu-harc-sorgulama>  |
|  | e) | Digital services for issuing/obtaining business certificates, attestations, excerpts and copies of acts and data registered for an SME | [x] Yes [ ] No | All services served by KOSGEB can be given via e-state system: <https://edevlet.kosgeb.gov.tr/EHizmetler?ReturnUrl=%2f>  |
|  | f) | Digital services for out-of-court settlements (e.g. out-of-court debt settlement for companies) | [x] Yes [ ] No | e-government services for taxes, fees and penalties: <https://www.turkiye.gov.tr/vergi-harc-ve-cezalar-hizmetleri>  |
|  | g) | Digital services for applying and/or managing state–aid support programmes | [x ] Yes [ ] No | All support application and application processes are carried out on-line via e-government as of 22/02/2018. <https://www.turkiye.gov.tr/arama?aranan=destek>  |
|  |  | In particular, digital services for applying and/or managing state-aid support programmes in the context of COVID-19 related support offered to SMEs that have been affected by the crisis | [x] Yes [ ] No | Postponement Scope List (Covid-19): <https://www.turkiye.gov.tr/sgk-4bli-sigortalilarin-kovid19-erteleme-kapsami> KOSGEB supports: <https://edevlet.kosgeb.gov.tr/EHizmetler?ReturnUrl=%2f>Ministry of Industry and Technology Supports: <https://www.sanayi.gov.tr/covid-19/destek-ve-tesvikler#tubitak-kobi-arge-baslangic-destek-programi> <https://www.sanayi.gov.tr/covid-19/destek-ve-tesvikler#cozum-odakli-genc-girisimcilerin-desteklenmesi> <https://www.sanayi.gov.tr/covid-19/destek-ve-tesvikler#kovid-19-odakli-uluslararasi-is-birlikleri> <https://www.sanayi.gov.tr/covid-19/destek-ve-tesvikler#kalkinma-ajanslari-kovid-19-ile-mucadele-ve-dayaniklilik-programi> <https://www.sanayi.gov.tr/covid-19/destek-ve-tesvikler#stajyer-arastirmaci-burs-programi><https://www.sanayi.gov.tr/covid-19/destek-ve-tesvikler#sosyal-ve-beseri-bilimler-odakli-kovid-19-toplum-cagrisi><https://www.sanayi.gov.tr/covid-19/destek-ve-tesvikler#universitelere-bilisim-ve-ag-kapasitesi-destegi><https://www.sanayi.gov.tr/covid-19/destek-ve-tesvikler#teknoyatirim-destek-programi>  |
|  | h) | The reporting of enterprise statistics through digital channels | [**x**] Yes [ ] No | All statistics related to enterprises, SMEs are published on e-state and institutions’/organizations’ their own websites. <https://www.turkiye.gov.tr/arama?aranan=istatistik>  |
|  | i) | Awareness raising of digital services for SMEs | [x] Yes [ ] No | Policies/plans and strategic documents mentioned under the question of 1.1.1 are targeting awareness raising of digital services for SMEs.  |
|  | j) | Support for digitalisation of SMEs (financial and/or non-financial support schemes or incentives)  | [x] Yes [ ] No | KOSGEB, TUBITAK, Development Agencies, Ministry of Commerce have supports for SMEs:Supporting Digital Activities in Market Entry<https://ticaret.gov.tr/hizmet-ticareti/doviz-kazandirici-hizmet-ticareti/destek-mevzuati-icerik/pazara-giriste-dijital-faaliyetlerin-desteklenmesi/pazara-giriste-dijital-faaliyetlerin-desteklenmesi> CIRCULAR REGARDING THE IMPLEMENTATION PROCEDURES AND PRINCIPLES OF THE DECISION ON SUPPORTING THE DIGITAL ACTIVITIES OF THE EXCHANGE EARNING SERVICE SECTORS AT MARKET ENTRY: <https://ticaret.gov.tr/data/5efd8bf113b876a83c6f2c0e/2641%20say%C4%B1l%C4%B1%20Karara%20%C4%B0li%C5%9Fkin%20Genelge.pdf>2021 TECHNICAL SUPPORT PROGRAMS of development agencies: <https://www.ankaraka.org.tr/tr/2021-yili-teknik-destek-programi_4951.html> <https://www.trakyaka.org.tr/tr/44109/2021-Yili-Teknik-Destek-Programlari-Ilani> <http://www.marka.org.tr/destek/2021-yili-teknik-destek-programi/41>  <https://www.mevka.org.tr/Page.asp?Dil=0&pid=2924> <https://www.serka.gov.tr/destekler/teknik-destek-programlari/2021-yili-teknik-destek-programi-2-donem/> <https://www.dogaka.gov.tr/destekler/teknik-destek-programi/2021-teknik-destek-programi-kamu> Project-based Support System: ISSUING INVESTMENT INCENTIVE CERTIFICATE<https://dijitalbakanlik.sanayi.gov.tr/hizmetdetay?hizmetId=69300546-f7cf-4e87-a95f-99284b70a082> DEVELOPING SECTORAL COMPETITIVENESS INFRASTRUCTURE PROGRAM – 2:<https://www.yatirimadestek.gov.tr/pdf/assets/upload/dosyalar/basvuru_rehberi-rekabetci_sektorlerin_gelistirilmesi2021-2kudaka.pdf> KOSGEB Enterprise Development Support Programs: <https://en.kosgeb.gov.tr/site/tr/genel/destekler/6310/enterprise-development-growth-and-internationalisation-supports>  |
|  | k) | Once-only principle[[4]](#footnote-5) | [x] Yes [ ] No |  |
|  | l) | A system of digital authentication and/or signature | [x ] Yes [ ] No | <https://giris.turkiye.gov.tr/Giris/>  |
|  | m) | A system for data exchange within the public sector (e.g. a government service bus) based on international interoperability standards? | [ x] Yes [ ] No | All services served by all public sector in Turkey can be accessible on e-government system:<https://www.turkiye.gov.tr/hizmetler>  |
|  | n) | Other digital service or initiative, please specify | [x ] Yes [ ] No | Internet Tax Office Information System provides below services under its web site.• E-Declaration• Internet Tax Office• Ready Declaration System• Debt Information Service• 6552 Information and Payment• 6111 Payment• Queries• Notification Notice :<https://intvrg.gib.gov.tr/>  |
|  | **Does your government have in place a strategy/policy/plan for Open Government Data (OGD)? If yes, please provide the link to the strategy/policy/plan.** | [**x**] Yes [ ] No | “Strengthening the Social Security Institution’s digital infrastructure”Source: Eleventh Development PlanLink: <https://www.sbb.gov.tr/logo/eleventh-development-plan-2019-2023/> "National e-Government Strategy and Action Plan, page 53, Target 4.2 [http://www.sp.gov.tr/upload/xSPTemelBelge/files/Swkoy+2016-2019-Ulusal-e-Devlet-Stratejisi-ve-Eylem-Plani.pdf](http://www.sp.gov.tr/upload/xSPTemelBelge/files/Swkoy%2B2016-2019-Ulusal-e-Devlet-Stratejisi-ve-Eylem-Plani.pdf) The Turkish Informatics Foundation (“TBV”) Open Data Report: <https://bctr.org/dokumanlar/Acik_Veri.pdf> Open data portal for statistics: <https://data.tuik.gov.tr/> Open Data Portal: <https://dijitalakademi.bilgem.tubitak.gov.tr/en/open-data-portal> ULAKBIM – TUBITAK Open Data:<https://acikveri.ulakbim.gov.tr/> Istanbul metropolitan municipality open data portal: <https://data.ibb.gov.tr/en/> Ministry of Agriculture and Forestry Open Data Platform: <http://veri.tarimorman.gov.tr/> Ministry of Commerce<https://ticaret.gov.tr/istatistikler/veri-bultenleri> Ministry of environment and urbanisation: <https://www.atlas.gov.tr/> Ministry of treasury and finance<https://hmvds.hmb.gov.tr/> Ministry of Industry and Technology has a department called National Technology General Directorate: <https://sanayi.gov.tr/merkez-birimi/c03f1f3bae27/hakkimizda>  |
|  | a) | Does this plan mention SMEs as a target group? | [x] Yes [ ] No | "National e-Government Strategy and Action Plan, page 32, Target 2.1 [http://www.sp.gov.tr/upload/xSPTemelBelge/files/Swkoy+2016-2019-Ulusal-e-Devlet-Stratejisi-ve-Eylem-Plani.pdf](http://www.sp.gov.tr/upload/xSPTemelBelge/files/Swkoy%2B2016-2019-Ulusal-e-Devlet-Stratejisi-ve-Eylem-Plani.pdf) |
|  | b) | Does this plan comprise increasing the number of available datasets and the number of public institutions publishing datasets? | [ x] Yes [ ] No | "National e-Government Strategy and Action Plan, Target 4.2 - Expanding Uses of Open Data andpage 32, Target 2.1 - program to reduce the informal economy:  Each institution prepares its IT infrastructures and information systems in line with its own needs. Legal and technical problems in front of data sharing between institutions will be identified and solutions will be developed for the sharing of data held by relevant institutions in a way that will allow cross-checks. Relevant public institutions and organizations will be determined as a basis for data sharing, current data determination tables of these institutions will be prepared, and these tables will be shared with other institutions and the necessary standardization will be ensured between institutions and sharing capacity will be increased. Target 2.2: By Developing Joint Solutions for e-Government Services will be disseminated. Uninterrupted and secure data sharing will be ensured between institutions / organizations and stakeholders.[http://www.sp.gov.tr/upload/xSPTemelBelge/files/Swkoy+2016-2019-Ulusal-e-Devlet-Stratejisi-ve-Eylem-Plani.pdf](http://www.sp.gov.tr/upload/xSPTemelBelge/files/Swkoy%2B2016-2019-Ulusal-e-Devlet-Stratejisi-ve-Eylem-Plani.pdf) |
|  | c) | Does this plan mention any criteria for accessibility of datasets (e.g. machine-readable format, metadata, quality criteria)? | [x] Yes [ ] No | Open data must always be accessible, understandable by humans, and processable by software systems. "National e-Government Strategy and Action Plan, page 54 [http://www.sp.gov.tr/upload/xSPTemelBelge/files/Swkoy+2016-2019-Ulusal-e-Devlet-Stratejisi-ve-Eylem-Plani.pdf](http://www.sp.gov.tr/upload/xSPTemelBelge/files/Swkoy%2B2016-2019-Ulusal-e-Devlet-Stratejisi-ve-Eylem-Plani.pdf)  |
|  | d) | Does this plan mention any specific action for promoting the development of public-private partnerships on open data innovation? | [x] Yes [ ] No | Spesific actions for ppp under National e-Government Strategy and Action Plan:Program for Reducing Informal Economy Ensuring e-Transformation in Public Services Increasing the Maturity Level of e-Government Services Creation of the e-Government Ecosystem Implementation of Common Systems for Infrastructure and Administrative Services Strengthening Sectoral Integrations in Information Systems Increasing Usage, Participation and Transparency [http://www.sp.gov.tr/upload/xSPTemelBelge/files/Swkoy+2016-2019-Ulusal-e-Devlet-Stratejisi-ve-Eylem-Plani.pdf](http://www.sp.gov.tr/upload/xSPTemelBelge/files/Swkoy%2B2016-2019-Ulusal-e-Devlet-Stratejisi-ve-Eylem-Plani.pdf)  |
| **Thematic block 2. Implementation** |
|  | **To what extent can SMEs realise the following digital services end to end[[5]](#footnote-6) (i.e. through a government website, e-mail, social media or mobile application)?** |  |  |
|  | a) | Filing tax returns | [ ] Not digital [ ] Partially digital[x ] Fully digital | Tax information consulting service, receiving denunciations, dept inquiry, tax payment, notification about tax issues. \*Taxpayer Feedback System, Interactive Tax Consultant, e-denunciation service are available on official website of Revenue Administration<https://ivd.gib.gov.tr/tvd_side/main.jsp?token=d1078f5e3dc646b78d5d4e5842f21e97feb48d366bc7617458b6679dec12675154a01fccc42292bb04d926bc259dbc75e39dd8e202535fd70a7098396c74a6f7> Also there is a Mobile Application (GİB Mobile) that can be downloaded on phone. Revenue Administration provides these services to all taxpayers including SME.<https://www.turkiye.gov.tr/gib-ivd>  |
|  | b) | Filing social security returns | [ ] Not digital [ ] Partially digital[**x** ] Fully digital | "There are various web services that SME's can track in the links given below digitally which is supplied by E-Government Portal about Social Security Services by just entering their national identification numbers and password supplied to them:<http://www.sgk.gov.tr/wps/portal/sgk/en/detail/social_security_system/social_security_system> <https://www.turkiye.gov.tr/sosyal-guvenlik-kurumu> :Structuring SSI Debts Under the Law No. 7256Structuring SSI Debts Under the Law No. 7326 Insurance Practices 7326 GSS Configuration Debt Inquiry and DocumentationSGK Registration and Service List / Workplace Title ListSocial Security Registration Document InquirySSI Registration and Service Document Verification4A Service Breakdown (Last 6 months)4A Service Breakdown Document Verification4A/4B Obtaining Incapacity Payment4B Incapacity Report Invalidity Declaration Procedures4A Military Service Borrowing Application4A Birth Borrowing Application etc.  |
|  | c) | Pensions | [ ] Not digital [**x**] Partially digital[ ] Fully digital | <https://www.turkiye.gov.tr/sosyal-guvenlik-kurumu> <http://www.sgk.gov.tr/wps/portal/sgk/en/detail/social_security_system/social_security_system> - Application for a pension- Application for marriage and funeral grants- Monitoring level and deductions from an existing pension can be reached from e-government services.- Temporary incapacity payment applications, breastfeeding payment applications as well as their payments to the insureds can be tracked from e-government services- Monitoring past services under social security system- Those starting to/leaving from a job can registrate to or withdraw from social security services online.- Application for full refund of contributions- Application for service crediting |
|  | d) | Services related to the Cadastre | [ ] Not digital [x ] Partially digital[ ] Fully digital | Services Offered via e-Government Gateway: <https://www.turkiye.gov.tr/tapu-ve-kadastro-genel-mudurlugu> Deed Information InquiryLand Registry and Cadastre Fees and Revolving Fund Inquiry/Revolving Fund PaymentElectronic Document Management System Document VerificationDeed Immovable DeclarationLand Registry Phone Information Statement<https://www.tkgm.gov.tr/en>  |
|  | e) | Issuing/obtaining business certificates, attestations, excerpts and copies of acts and data registered for an SME | [ ] Not digital [ ] Partially digital[ ] Fully digital | IŞKUR Vacational Education Programmes <https://www.iskur.gov.tr/en> KOSGEB <https://en.kosgeb.gov.tr/> <https://edevlet.kosgeb.gov.tr/EHizmetler?ReturnUrl=%2f> TOBB<https://www.tobb.org.tr/Sayfalar/Eng/AnaSayfa.php><https://www.turkiye.gov.tr/arama2?aranan=tobb&siralama=1> : Union of Chambers and Commodity Exchanges of Turkey (TOBB)/Turkish Trade Registry Gazette<https://www.turkiye.gov.tr/tobb-turkiye-ticaret-sicili-gazetesi-4864> Union of Chambers and Commodity Exchanges of Turkey (TOBB)/TOBB Chamber/Exchange Member Information System<https://www.turkiye.gov.tr/tobb-tobb-odaborsa-uye-bilgi-sistemi-4865> Union of Chambers and Commodity Exchanges of Turkey (TOBB)/Turkish Trade Registry Gazette<http://www.ticaretsicil.gov.tr/> Union of Chambers and Commodity Exchanges of Turkey (TOBB)/Commercial Exchanges Information System<http://borsa.tobb.org.tr/> Cooperation Proposals from the Union of Chambers and Commodity Exchanges of Turkey (TOBB)/Turkey<http://boft.tobb.org.tr/> Union of Chambers and Commodity Exchanges of Turkey (TOBB)/Industry Database<http://sanayi.tobb.org.tr/> Union of Chambers and Commodity Exchanges of Turkey (TOBB)/TOBB - GS1 Turkey<http://gs1.tobb.org.tr/> Union of Chambers and Commodity Exchanges of Turkey (TOBB) / Insurance<http://www.sigorta.org.tr/> Union of Chambers and Commodity Exchanges of Turkey (TOBB)/SME Information Site<http://www.kobi.org.tr/> Union of Chambers and Commodity Exchanges of Turkey (TOBB)/Fairs<http://fairlar.tobb.org.tr/> Union of Chambers and Commodity Exchanges of Turkey (TOBB) / Truck Carnet Transactions<https://tobbtir.tobb.org.tr/Portal/AnaSayfa> Union of Chambers and Commodity Exchanges of Turkey (TOBB) / Ata Carnet Transactions<https://atak.tobb.org.tr/Portal/AnaSayfa> Union of Chambers and Commodity Exchanges of Turkey (TOBB)/<https://www.turkiye.gov.tr/turkiye-odalar-ve-borsalar-birligi-tobb> TESK (the confederation of Turkish tradesmen and craftsmen) <https://www.tesk.org.tr/> Chambers of industry and commerce |
|  | f) | Out-of-court settlements (e.g. out-of-court debt settlement for companies) | [ ] Not digital [ ] Partially digital[x] Fully digital | e-government services for taxes, fees and penalties: <https://www.turkiye.gov.tr/vergi-harc-ve-cezalar-hizmetleri>  |
|  | g) | Services for applying and/or managing state–aid support programmes (financial and non-financial)?  | [ ] Not digital [ ] Partially digital[ x] Fully digital | e-governance services of KOSGEB, TUBITAK, ISKUR and Ministries  |
|  | h) | Reporting of enterprise statistics | [ ] Not digital [**x**] Partially digital[ ] Fully digital | Central Record Information System (MERSİS) and Tradesmen Information System (ESBİS) Projects integrate information belonging to legal entities with a single number in a system and make company information compatible with international standards.<https://mersis.gtb.gov.tr/> <https://www.turkiye.gov.tr/gtb-esnaf-ve-sanatkarlar-bilgi-sistemi> <https://giris.turkiye.gov.tr/Giris/gir?oauthClientId=6934a410-21f1-11e4-8c21-0800200c9a66&continue=https%3A%2F%2Fgiris.turkiye.gov.tr%2FOAuth2AuthorizationServer%2FAuthorizationController%3Fresponse_type%3Dcode%26client_id%3D6934a410-21f1-11e4-8c21-0800200c9a66%26state%3Ddeb479f1-b986-494f-95e9-00bd1e3432ec%26resourceId%3D1%26scope%3DKimlik-Dogrula%253BIletisim-Bilgileri%26redirect_uri%3Dhttps%253A%252F%252Fesbis.gtb.gov.tr%252F_edevlet%252Fdefault.aspx> Also Revenue Administration Information System (GİB) provides fiscal reports of SMEs quarterly and annually.<https://gib.gov.tr/yardim-ve-kaynaklar/istatistikler>  |
|  | i) | Other service, please specify |  |  |
|  | **Is there a digital authentication system and/or digital signature available for SMEs when accessing digital services?** | [ x] Yes [ ] NoAll support application and application processes are carried out through e-government by performing identity verification. | <https://giris.turkiye.gov.tr/Giris/gir>  |
|  | **Is there a system in place for data sharing within the public sector?** | [**x**] Yes [ ] No | Public Application Centre is a platform where public institutions can share data, provide services to other institutions and access statistical information about their services. <https://kamu.turkiye.gov.tr/> There are protocols between the public organizations in place for data sharing.Turkey's First Artificial Intelligence Strategy: <https://cbddo.gov.tr/en/news/6135/turkiye-nin-ilk-yapay-zeka-stratejisi> <https://cbddo.gov.tr/projeler/dijital-turkiye-v1.0/tanimlar/> Ministry of Interior data sharing protocol:<https://www.icisleri.gov.tr/kurumlar/icisleri.gov.tr/IcSite/strateji/OYA/oooyya/VERI-PAYLASIM.pdf>  |
|  | **Has the once-only principle been implemented?** | [ ] Yes [ ] No |  |
|  | **To what extent are data protection regulations applied on digital services provided to SMEs:**  |  | Personal data protection law:<https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=6698&MevzuatTur=1&MevzuatTertip=5> KOSGEB Strategic Plan Table 3:[https://webdosya.kosgeb.gov.tr/Content/Upload/Dosya/Mali%20Tablolar/KOSGEB\_STRATEGIC\_PLAN\_(2016-2020)\_.pdf](https://webdosya.kosgeb.gov.tr/Content/Upload/Dosya/Mali%20Tablolar/KOSGEB_STRATEGIC_PLAN_%282016-2020%29_.pdf) SME data is collected through surveys after benefiting from support programs or some surveys.Various researches are carried out through surveys.  |
|  | a)  | Can SMEs consent or refuse the collection and reuse of their data? | [x] Yes [ ] No | Personal data can only be processed in cases stipulated by law or with the explicit consent of the person/SME. <https://kvkk.gov.tr/yayinlar/A%C3%87IK%20RIZA.pdf> For data collection by KOSGEB for KOSGEB database; a letter of consent can be approved or rejected by the owner/representative of the enterprises via e-government. |
|  | b) | Do SMEs have the possibility to remove permission or request the deletion of their data? | [x] Yes [ ] No | The person/SME concerned may request the deletion or destruction of his/her/its personal data by applying to the data controller pursuant to Article 13 of the Law. [https://www.kvkk.gov.tr/Icerik/2038/Kisisel-Verilerin-Silinmesi,-Yok-Edilmesi-veya-Anonim-Hale-Getirilmesi](https://www.kvkk.gov.tr/Icerik/2038/Kisisel-Verilerin-Silinmesi%2C-Yok-Edilmesi-veya-Anonim-Hale-Getirilmesi) <https://www.resmigazete.gov.tr/eskiler/2017/10/20171028-10.htm>  |
|  | c)  | Are SMEs informed about which public organisations have access to their data and do they have the opportunity to deny access?  | [ ] Yes [x] No | There are protocols between the public organizations and KOSGEB in place for data sharing. SMEs are informed that public institutions with which the protocol is signed have access to the data of them (only SME definition data and support amount data are shared). It is not specified which of these public institutions are.  |
|  | d)  | Are SMEs informed when enquiries on their data are made by a public organisation or other parties? | [] Yes [ x] No |  |
|  | e)  | Are digital services offered to SMEs declared to be GDPR[[6]](#footnote-7) compliant? | [x] Yes [ ] No |  |
|  | **Does the government have initiatives in place to raise awareness among SMEs about digital service delivery and promote their use?** | [x] Yes [ ] No |  |
|  | If yes | Please specify the initiatives in place |  | Some trainings are organised by Ministries, KOSGEB, TUBITAK, TOBB, TESK and chambers to raise awareness among SMEs.Digital Transformation Guidance for SMEs: <https://www.tbd.org.tr/wp-content/uploads/2019/08/%C5%9Eirketler-i%C3%A7in-dijital-d%C3%B6n%C3%BC%C5%9F%C3%BCm-Rehberi.pdf>KOSGEB’s digitalisation support for SMEs (upper limit is 1 million TL) <https://www.kosgeb.gov.tr/site/tr/genel/detay/7764/kobilere-1-milyon-tlye-kadar-dijitallesme-destegi> Beyond Recovery of SMEs through Digitalization (Digital Way):  <https://www.tr.undp.org/content/turkey/en/home/projects/smes-through-digitalization.html> Smart SME Platform:<https://www.akillikobi.org.tr/Home/Welcome> Competitive Sectors Program:<https://rekabetcisektorler.sanayi.gov.tr/en/cati/?bref=PROJE&kref=Dijital%20D%C3%B6n%C3%BC%C5%9F%C3%BCm&sref=ODT%C3%9C%20Dijital%20Yenilik%C3%A7ilik%20Merkezi> Facebook Station:<https://www.tobb.org.tr/Sayfalar/Detay.php?rid=24897&lst=MansetListesi>  |
|  | **Does the government have initiatives in place to promote digitalisation of SMEs?** | [x] Yes [ ] No |  |
|  | If yes | Please mention specific initiatives, including financial or other types of support |  | KOSGEB, TUBITAK, Development Agencies, Ministry of Commerce have supports for SMEs:Supporting Digital Activities in Market Entry<https://ticaret.gov.tr/hizmet-ticareti/doviz-kazandirici-hizmet-ticareti/destek-mevzuati-icerik/pazara-giriste-dijital-faaliyetlerin-desteklenmesi/pazara-giriste-dijital-faaliyetlerin-desteklenmesi> CIRCULAR REGARDING THE IMPLEMENTATION PROCEDURES AND PRINCIPLES OF THE DECISION ON SUPPORTING THE DIGITAL ACTIVITIES OF THE EXCHANGE EARNING SERVICE SECTORS AT MARKET ENTRY: <https://ticaret.gov.tr/data/5efd8bf113b876a83c6f2c0e/2641%20say%C4%B1l%C4%B1%20Karara%20%C4%B0li%C5%9Fkin%20Genelge.pdf>2021 TECHNICAL SUPPORT PROGRAMS of development agencies: <https://www.ankaraka.org.tr/tr/2021-yili-teknik-destek-programi_4951.html> <https://www.trakyaka.org.tr/tr/44109/2021-Yili-Teknik-Destek-Programlari-Ilani> <http://www.marka.org.tr/destek/2021-yili-teknik-destek-programi/41>  <https://www.mevka.org.tr/Page.asp?Dil=0&pid=2924> <https://www.serka.gov.tr/destekler/teknik-destek-programlari/2021-yili-teknik-destek-programi-2-donem/> <https://www.dogaka.gov.tr/destekler/teknik-destek-programi/2021-teknik-destek-programi-kamu> Project-based Support System: ISSUING INVESTMENT INCENTIVE CERTIFICATE<https://dijitalbakanlik.sanayi.gov.tr/hizmetdetay?hizmetId=69300546-f7cf-4e87-a95f-99284b70a082> DEVELOPING SECTORAL COMPETITIVENESS INFRASTRUCTURE PROGRAM – 2:<https://www.yatirimadestek.gov.tr/pdf/assets/upload/dosyalar/basvuru_rehberi-rekabetci_sektorlerin_gelistirilmesi2021-2kudaka.pdf> KOSGEB Enterprise Development Support Programs: <https://en.kosgeb.gov.tr/site/tr/genel/destekler/6310/enterprise-development-growth-and-internationalisation-supports>  |
|  | **How does the government inform SMEs about existing digital government systems?** |  | Announcement e-mails are sent to each citizen via the e-government system. An announcement e-mail is sent to SMEs registered in the KOSGEB database.Announcements are made on public institutions’ social media accounts and web sites.  |
|  | **Have public institutions published datasets relevant/reusable by SMEs?** (Please specify the number of public institutions and the number of datasets published) | [x] Yes [ ] No | <https://cbddo.gov.tr/en/big-data> <https://cbddo.gov.tr/en/opendata/about-the-project/> Each institution prepares its IT infrastructures and information systems in line with its own needs. So each institution has its own datasets and each one of them can publish its’ datasets as well.  |
|  | **Are the majority of open datasets provided in machine-readable formats (e.g. CSV, JSON, XML)?** | [**x**] Yes [ ] No |  |
|  | **Over the last year, has the government organised activities to stimulate the reuse of OGD by SMEs[[7]](#footnote-8) and promote co-creation processes and PPPs for open data innovation[[8]](#footnote-9)?** | [x] Yes [ ] No | Digital Transformation Guidance for SMEs: <https://www.tbd.org.tr/wp-content/uploads/2019/08/%C5%9Eirketler-i%C3%A7in-dijital-d%C3%B6n%C3%BC%C5%9F%C3%BCm-Rehberi.pdf> TUSIAD Activity report 2020:<https://tusiad.org/tr/faaliyet-raporlari/item/10747-tusi-ad-2020-faaliyet-raporu> 2016-2019 National E-Government Strategy and Action Plan: [http://www.sp.gov.tr/upload/xSPTemelBelge/files/Swkoy+2016-2019-Ulusal-e-Devlet-Stratejisi-ve-Eylem-Plani.pdf](http://www.sp.gov.tr/upload/xSPTemelBelge/files/Swkoy%2B2016-2019-Ulusal-e-Devlet-Stratejisi-ve-Eylem-Plani.pdf) https://bilgem.tubitak.gov.tr/en/urunler/2016-2019-national-e-government-strategy-and-action-plan11th Development Plan:<https://sbb.gov.tr/wp-content/uploads/2020/04/SanayideDijitallesmeCalismaGrubuRaporu.pdf> Presidency of the Republic of Turkey Strategic Plan for 2019-2023: <https://www.sbb.gov.tr/wp-content/uploads/2019/11/Stratejik-Plan-2019-2023.pdf> <https://cbddo.gov.tr/en/about-dto> TURKEY'S INDUSTRIAL REVOLUTION Digital Turkey ROADMAP:  <https://www.gmka.gov.tr/dokumanlar/yayinlar/2023_Dijital-Turkiye-Yol-Haritasi.pdf> Ministry of Industry and technology Strategic Plan 2019-2023: [http://www.sp.gov.tr/upload/xSPStratejikPlan/files/jekwi+STB\_2019-2023\_Stratejik\_Plan.pdf](http://www.sp.gov.tr/upload/xSPStratejikPlan/files/jekwi%2BSTB_2019-2023_Stratejik_Plan.pdf) National smart transportation systems strategy document and action plan: <https://www.uab.gov.tr/uploads/pages/bakanlik-yayinlari/ulusal-akilli-ulas-im-sistemleri-strateji-belgesi-ve-2020-2023-eylem-plani.pdf> Turkey on the way to digitization 2021 report:<http://tbv.org.tr/wp-content/uploads/2021/04/Dijitalles%CC%A7me-Yolunda-Tu%CC%88rkiye-Raporu-v9.pdf> 2023 Industry and technology Strategy: <https://www.sanayi.gov.tr/assets/pdf/SanayiStratejiBelgesi2023.pdf> [The-Fine-Print\_Ekim\_2019\_Ing.pdf (gokce.av.tr)](http://gokce.av.tr/wp-content/uploads/2019/10/The-Fine-Print_Ekim_2019_Ing.pdf) 2020-2023 NATIONAL SMART CITIES STRATEGY AND ACTION PLAN: <https://www.akillisehirler.gov.tr/wp-content/uploads/EylemPlani.pdf>  |
| **Thematic block 3. Monitoring and evaluation**  |
|  | **Does the government collect data on[[9]](#footnote-10):**  |  |  |
|  | a) | Usage of digital government services by SMEs (e.g. digital services are used the most, by which categories of SMEs) | [x] Yes [ ] No | TURKSTAT: <https://data.tuik.gov.tr/Bulten/Index?p=Survey-on-Information-and-Communication-Technology-(ICT)-Usage-in-Enterprises-2020-33677> <https://data.tuik.gov.tr/Bulten/Index?p=Survey-on-Information-and-Communication-Technology-(ICT)-Usage-in-Households-and-by-Individuals-2020-33679> <https://www.tuik.gov.tr/indir/duyuru/kobi-istatistikleri-raporu.pdf> : All statistics about SMEs. SMEs' Digital and Financial Scorecard: <https://turkonfed.org/Files/ContentFile/kobilerindijitalvefinansalkarnesidijitalellesmevecovid-19unisletmelereetkisi1-6190.pdf>  |
|  | b) | Reuse of OGD by SMEs  | [ ] Yes [x] No |  |
|  | c) | Usage of financial support schemes and incentives provided for the digitalisation of SMEs | [x] Yes [ ] No | KOSGEB and other public institutions/organizations collect data on usage of financial support schemes and incentives provided for the digitalisation of SMEs  |
|  | d) | Satisfaction of SMEs with digital government services, i.e. to what extent do these services meet SMEs needs?  | [x] Yes [ ] No | Presidential communication centre (CIMER) <https://www.cimer.gov.tr/> KOSGEB, Chambers, TOBB and other public institutions/organizations have their own satisfaction questionnaires<https://www.kosgeb.gov.tr/Content/Upload/Dosya/Girisimciligi%20Gelistirme%20Destek%20Programi/25.07.2019/Giris%CC%A7imcilik_Eg%CC%86itimi_Memnuniyet_Anketi.pdf> <https://kosano.org.tr/tobb-kobi-bilgi-sitesi-memnuniyet-anketi/> <https://www.btso.org.tr/?page=anket/anket.asp> Revenue Administration conducts Taxpayer Satisfaction Survey periodically (every two years). This survey targets at all taxpayers including SME and it is a general satisfaction survey which consists of physical conditions, personnel and service process. TURKSTAT perform the Satisfaction in Life Survey and collect data<https://www.gib.gov.tr/mukellef-ve-meslek-mensubu-3568-sayili-kanuna-tabi-memnuniyet-anketi-2015-sonuclandi>   |
|  | e) | Satisfaction of SMEs with support programmes and incentives provided for SMEs‘ digitalisation, i.e. to what extent do these programmes and incentives meet SMEs needs?  | [x] Yes [ ] No | All strategic documents related to SMEs are updated according to SMEs needs analysis, survey results on SMEs.  |
|  | f) | Satisfaction of SMEs with available open data, i.e. –to what extent do available open datasets meet SMEs needs? | [x] Yes [ ] No | All strategic documents related to SMEs are updated according to SMEs needs analysis, survey results on SMEs.  |
| 1.3.2 | **Is there a database of indicators on digital government services for SMEs and is it publically accessible?**  | [ ] Yes [ ] No | KOSGEB Strategic Plan Table 3:[https://webdosya.kosgeb.gov.tr/Content/Upload/Dosya/Mali%20Tablolar/KOSGEB\_STRATEGIC\_PLAN\_(2016-2020)\_.pdf](https://webdosya.kosgeb.gov.tr/Content/Upload/Dosya/Mali%20Tablolar/KOSGEB_STRATEGIC_PLAN_%282016-2020%29_.pdf)   |
| 1.3.3 | **Is there a public institution tasked with monitoring and evaluation of digital government services for SMEs based on specific KPIs?**  | [ x] Yes [ ] No | ministry of transport and infrastructure is responsible for monitoring and evaluation of e-government services: <https://www.mevzuat.gov.tr/File/GeneratePdf?mevzuatNo=22818&mevzuatTur=KurumVeKurulusYonetmeligi&mevzuatTertip=5> (section 3) Prime Ministry, Ministry of Justice, Ministry of Treasury and Finance, TURKSTAT, Public Institutions and Organizations (All Data Transforming into Open Data) Central Government Units and Local Governments), Universities, Non-Governmental Organizations are responsible for Conversion and Sharing of Public Data into Open Data according to National e-Government Strategy and Action Plan linked below:[http://www.sp.gov.tr/upload/xSPTemelBelge/files/Swkoy+2016-2019-Ulusal-e-Devlet-Stratejisi-ve-Eylem-Plani.pdf](http://www.sp.gov.tr/upload/xSPTemelBelge/files/Swkoy%2B2016-2019-Ulusal-e-Devlet-Stratejisi-ve-Eylem-Plani.pdf)  |
|  | If yes | Have any adjustments been made to digital services based on the acquired information? If so, please specify |  | Working group meeting’s results are using on improvement of e-government services: <https://www.sbb.gov.tr/wp-content/uploads/2020/04/e-DevletCalismaGrubuRaporu.pdf> Reports related to improvement of e-government services are taking into consideration. <https://www.sbb.gov.tr/wp-content/uploads/2018/11/Elektronik_devlet_Kamu_hizmetlerinin_sunulmasinda_yeni_imkanlar.pdf> Public service delivery channels will be improved by taking into account user needs and channel diversity will be increased according to the National e-government strategy and action plan. |
| Have any adjustments been made to OGD initiatives based on the acquired information? If so, please specify |  | 2016-2019 National E-Government Strategy and Action Plan: [http://www.sp.gov.tr/upload/xSPTemelBelge/files/Swkoy+2016-2019-Ulusal-e-Devlet-Stratejisi-ve-Eylem-Plani.pdf](http://www.sp.gov.tr/upload/xSPTemelBelge/files/Swkoy%2B2016-2019-Ulusal-e-Devlet-Stratejisi-ve-Eylem-Plani.pdf)  |
| Are SMEs involved in agile design processes and testing of new digital government services for SMEs? | Yes |  |
| 1.3.4 | **Has the government conducted or financed research on the national economic impact to SMEs of the implementation of digital government services? If so, please specify.**  |  | The Ministry of transport and infrastructure analyses the effects and results of the projects and activities it monitors at least once a year and publishes them on the Ministry's corporate website.\*e-Government projects are monitored: Projects carried out to transform public services into e-Government services using information and communication technologies.<https://www.mevzuat.gov.tr/File/GeneratePdf?mevzuatNo=22818&mevzuatTur=KurumVeKurulusYonetmeligi&mevzuatTertip=5>  |
| *Optional - Please provide any further information on Digital government for SMEs* *in your economy that you deem relevant for the assessment:* |  |  |

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| **Question** | **Response** |
| Self-assessed level (1 through 5, whole and half numbers) | 5 |
| Brief justification | Digital authentication system, e-signatures and the range of e-services has been improved. Identity renewal processes will continue until 2023; replacing current IDs with eIDs will allow SMEs to complete procedures on line.  |
| Assessor name and institution | N. Pınar IşınDirector of EU Coordination UnitKOSGEBBeyza KurişSME ExpertEU Corodination Directorate KOSGEBAbdullah AktepeSME ExpertEU Corodination Directorate KOSGEB |

## Sub-dimension 2: Company registration

*[To access the responses of the previous SME Policy Index 2019 questionnaire click* [*here*](https://oecd-my.sharepoint.com/personal/marijana_petrovic_oecd_org/Documents/SME%20PI%202022%20Assessment/Turkey/Dimension%204/2019%20Turkey%20-%20SBA%20Questionnaire%20filled%20out%20.xlsx) *(ctrl+left click)]*

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| **Question** | **Response *[expand box as necessary]*** | **Source/evidence/links** |
| **Thematic block 1. Design and implementation**  |
| 2.1.1. | **How many company identification numbers are used in dealing with the public administration?** | [ x ] Single identification number in dealing with all standard functions of public administration - single registration process[] 2 registrations and identification numbers in dealing with different administrative authorities[ ] 3 registrations and identification numbers in dealing with different administrative authorities[ ] More than 3 registrations and identification numbers in dealing with different administrative authorities | Workplace Registration Number and Tax ID are identification numbers which are necessary to carry out public administration processes for social security institution. <http://e.sgk.gov.tr/wps/portal/anasayfa> Single identification number in dealing with all standard functions of public administration - single registration process. Nevertheless there ae some id numbers that institutions define SMEs as, an SME can run the businesses with its own tax number in all organizations. <https://ticaret.gov.tr/ic-ticaret/ticaret-sicili> “Central Registry Recording System (MERSIS) is a centralized information system that allows carrying out the commercial registry processes and storing the commercial registry data electronically. The data which is registered in all 238 Trade Registry Offices in Turkey, has been transmitted to MERSIS. Now, the process of setting up a new company, opening a branch, commercial pledge, liquidation, amendments on articles of association and other subjects which has to be registered are done electronically on MERSIS.With MERSIS, all the legal and natural persons which are registered to trade registry, get an unique identification number (MERSIS number).Other numbers such as tax number, social security registry number may be given to enterprises by relevant public institutions for the purposes of registration and following the recordings of these enterprises within the scope of duties of the institution. <https://mersis.gtb.gov.tr/>  |
| 2.1.2. | **Since the last assessment (January 2019), have there been any changes in establishing or functioning a one-stop-shop for company registration?** | [x ] Yes. Please specify: [**x**] No | In 2020, a legal arrangement was completed for the registration of bearer shares of publicly held joint stock companies in the Central Securities Depository (Merkezi Kayıt Kuruluşu - MKK) system. MKK records began to form the basis of the legal process in the transfer of share certificates and in the follow-up of ownership information. For more info: <https://www.mkk.com.tr/en-us/Depository-Services/Markets-and-Platforms/Pages/Bearer-Shares-Registry-System.aspx> TekDurak (OneStop) Service Point Project: <https://cbddo.gov.tr/projeler/tek-durak/>  |
| 2.1.3. | **Is it possible to conduct online company registration?**  | [x ] Yes, and it applies to all phases of the company registration process[] Yes, but it does not apply to all phases of the company registration process[ ] No | Employers register their workplaces via e-government. The employers are obliged to submit the workplace declaration to the Social Security Institution at the latest when the insured starts working. The workplace declaration is sent to the Social Security Institution electronically by the workplace employers employing insured on the basis of service contract. The workplace declaration is sent over the "Workplace Declaration (For the Insured Employed in 4-A)" application and the relevant application can be accessed through the e-Government systemOn the other hand, based on the construction permits issued by governorates, municipalities and other public and private legal entities that are authorized to issue permits, workplace registration at the Social Security Institution is done automatically. The information provided on documents submitted to authorities authorized to issue construction permits are transferred to the Social Security Institution online and the workplace is registered automatically at the Social Security Institution. Also, workplaces registered in trade registry offices are registered automatically in Social Security Institution (SGK).[MERSİS - T.C. Ticaret Bakanlığı (gtb.gov.tr)](https://mersis.gtb.gov.tr/) <https://giris.turkiye.gov.tr/Giris/>  |
|  | If yes | Does the online company registration cover the entire territory or is available for some specific areas (e.g. capital city)? Please specify.  |  It covers the entire territory |  |
|  | Can all the financial transactions required to finalise the registration process be completed online? Please specify.  | There are no financial transactions for SGK. |  |
| 2.1.4. | **Is the silent-is-consent principle in application?** | [x] Yes[] No | It doesn't apply all phases of the company registration process. |
| 2.1.5. | **Is there a user guide book or manual on company registration that is publicly available online?** | [**x**] Yes[ ] No | While employers register their workplaces in SGK registration system, they can find a guide for use about our registration process. There is a guide book (Kullanım Klavuzu) on the website of MERSİS showing the steps to follow for establishing a company in electronic environment. <https://mersis.gtb.gov.tr/> On the other hand, there are also guidelines on the web pages of the chambers of commerce in which the incorporation process is carried out, showing the establishment procedures. In addition, the documents to be submitted to the registry office at the time of application are counted by company types in the Trade Registry Regulation. <https://ito.org.tr/en/services/trade-registry-procedures/establishment-procedure-of-limited-liability-companies> Company establishment guide in Turkey: <https://ticaret.gov.tr/data/5d3e935313b87607d8feeffc/rehber_Tr.pdf>  |
| 2.1.6. | **Is there a decentralised national information agency or help centers that provide advisory services on starting a business?** | [**x**] Yes[ ] No | Social Security Centres answer the questions of employers and guide them in every aspect. Also, our call centre called “ALO 170” help employers to register their workplaceswhen they need.<https://www.alo170.gov.tr/> TESK and Unions in all provinces throughout Turkey is assisting the members for registration process. And also Trade Registry offices under the Ministry of Commerce provide necessary information to applicants in terms of company establishment.<https://www.tesk.org.tr/> <https://www.ticaret.gov.tr/ic-ticaret/sirketler/sirket-bilgiler>  |
| **Thematic block 2. Performance** |
| 2.2.1. | **Since the last assessment (January 2019), have there been any changes in the number of days for obtaining company registration certificate? If yes, please specify.**  | [ x] Yes[] No | It takes an average of 5 days But the upper limit is 15 days  |
| 2.2.2. | **Since the last assessment (January 2019), have there been any changes in the number of administrative steps for obtaining a company registration certificate? If yes, please specify.** | [x ] Yes[] No | 3 administrative steps: 1- All registration procedures are made through MERSIS (CENTRAL REGISTRY SYSTEM). <https://mersis.gtb.gov.tr/>  2- Trade registry directorates determine those who need to be registered in the trade registry, make their registrations and notify the Chambers:  <https://ticaret.gov.tr/ic-ticaret/ticaret-sicili> 3- registration is announced in the trade registry gazette: <https://www.ticaretsicil.gov.tr/>  |
| 2.2.3. | **Since the last assessment (January 2019), have there been any changes in the official cost of obtaining the company registration certificate? If yes, please specify.** | [x] Yes[] No | Less than EUR 100 [Sicil Kayıt | Ankara Esnaf ve Sanatkarlar Odaları Birliği (ankesob.org.tr)](https://www.ankesob.org.tr/sicil-kayit/)  |
| 2.2.4. | **Since the last assessment (January 2019), have there been any changes in the number of days for completing the overall company registration process, including compulsory licences for standard business activities? If yes, please specify.** | [ ] Yes[**x**] No | Registration takes between 1 and 5 days  |
| 2.2.5. | **Since the last assessment (January 2019), have there been any changes in the costs connected with registration (% of GNI per capita)? If yes, please specify.** | [x] Yes[] No | % of GNI per capita for 2020 is 60537 TL<https://data.tuik.gov.tr/Bulten/Index?p=Quarterly-Gross-Domestic-Product-Quarter-IV:-October-December,-2020-37180> Cost connected with registration: 750 TL[Sicil Kayıt | Ankara Esnaf ve Sanatkarlar Odaları Birliği (ankesob.org.tr)](https://www.ankesob.org.tr/sicil-kayit/) So; costs connected with registration (% of GNI per capita) decreased to 1,24% of GNI per capita.  |
| 2.2.6. | **Since the last assessment (January 2019), have there been any changes in the minimum paid-in capital required to start a business (% of GNI per capita)?** | [x] Yes[**]** No | According to Turkish Commercial Code, the minimum paid-in capital required to start a business is 10000 TL: <https://www.berkerberker.com/tr/turk-ticaret-kanunu-kapsaminda-anonim-sirket-ve-limited-sirket-karsilastirmasi/> So, 16,51 % of GNI per capita is required for starting a business.  |
| **Thematic block 3. Monitoring and evaluation** |
| 2.3.1. | **Are there monitoring and evaluation mechanisms in place for the company registration?** | [**x**] Yes[ ] No | According to Turkish Commercial Code The Ministry of Commerce is always authorized to supervise the activities of the trade registry offices and to take the necessary measures. Trade registry directorates were obliged to comply with the measures taken and the instructions given by the Ministry. |
|  | If yes  | Have adjustments been made based on the results? Please specify.  | Yes  | Especially, SGK’s goal is to convey every implementation about registration process to online platform. The necessary measures are taken if it seen that there is a problem in the establishment process in any trade registry office. |
| 2.3.2 | **Is there an online service to register user complaints or to monitor user satisfaction for the online registration process?** | [**x**] Yes[ ] No | All citizens can transmit their complaints and satisfactions via CİMER.<https://www.cimer.gov.tr/>  |
|  | If yes  | Have adjustments been made based on the results? | Yes  | Every complaint received by CIMER is evaluated by the relevant department and forwarded to the relevant institution. Adjustments are made when necessary.  |
| 2.3.3. | **Is there a specific agency that monitors the implementation and the process of registration? If yes, please provide the name of the agency.**  | [**x**] Yes[ ] No | Ministry of Commerce<https://ticaret.gov.tr/> "TESK, Union of Craftsmen and Tradesmen in all provinces and their member chambers are responsible. <https://www.tesk.org.tr/> Trade Registry Offices under the Ministry of Commerce which operate under chambers of commerce; Unions of Tradesmen and Craftsmen<https://www.ticaretsicilgazetesi.gov.tr/view/menu/mudurlukler.php> Directorate General for Insurance Premiums/ Department of Employers of SGK<http://www.sgk.gov.tr/index.html> These are the institutions monitoring the implementation and the process of registration  |
| 2.3.4. | **Is performance at local level monitored and made public?** | [**x**] Yes[ ] No | Number of registered workplaces are declared via “sgk.gov.tr” and “veri.sgk.gov.tr”Number of Established / Closed Company Statistics: <https://www.tobb.org.tr/BilgiErisimMudurlugu/Sayfalar/KurulanKapananSirketistatistikleri.php>  |
|  | *Optional - Please provide any further information on* ***Business registration*** *in your economy that you deem relevant for the assessment:* |  |  |

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| **Question** | **Response** |
| Self-assessed level (1 through 5, whole and half numbers) | 5 |
| Brief justification | It takes five days to complete the overall company registration process, including obtaining compulsory licences for standard business activities. Information collected for a licence is systematically shared with other authorities.There are improvements on making the company registration process fully on line in Turkey.  |
| Assessor name and institution | N. Pınar IşınDirector of EU Coordination UnitKOSGEBBeyza KurişSME ExpertEU Corodination Directorate KOSGEBAbdullah AktepeSME ExpertEU Corodination Directorate KOSGEB |

## Sub-dimension 3: Business licensing

*[To access the responses of the previous SME Policy Index 2019 questionnaire click* [*here*](https://oecd-my.sharepoint.com/personal/marijana_petrovic_oecd_org/Documents/SME%20PI%202022%20Assessment/Turkey/Dimension%204/2019%20Turkey%20-%20SBA%20Questionnaire%20filled%20out%20.xlsx) *(ctrl+left click)]*

|  |  |  |
| --- | --- | --- |
| **Question** | **Response *[expand box as necessary]*** | **Source/evidence/links** |
| **Thematic block 1. Licence procedures**  |
| 3.1.1. | **Does the business licensing procedure for SMEs include any written guidance material?** | [x] Yes[ ] No | REGULATION ON OPENING WORKPLACES AND WORKING LICENSES: <https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=20059207&MevzuatTur=21&MevzuatTertip=5> THE LAW REGARDING THE APPROVAL OF THE DECISION ON OPERATING AND WORKING LICENSES:<https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=3572&MevzuatTur=1&MevzuatTertip=5> Article 81 of No.2464 Law on Municipal Revenues: <https://www.mevzuat.gov.tr/MevzuatMetin/1.5.2464.pdf> Union of municipalities of Turkey WORKPLACE OPENING AND WORK LICENSE <https://www.tbb.gov.tr/online/yayinlar/isyeri_Acma_ve_Calisma_Ruhsati/files/publication.pdf> Eleventh development plan <https://www.sbb.gov.tr/wp-content/uploads/2020/06/Eleventh_Development_Plan-2019-2023.pdf>Authorization By-Law on Electronic Communications Sector<https://mevzuat.gov.tr/mevzuat?MevzuatNo=13717&MevzuatTur=7&MevzuatTertip=5> Authorization By-Law on Postal Services <https://mevzuat.gov.tr/mevzuat?MevzuatNo=19740&MevzuatTur=7&MevzuatTertip=5>Website for Electronic Communications Sector:<https://www.btk.gov.tr/yetkilendirme-icin-basvuru-adimlari> Website for Postal Services Sector: <https://www.btk.gov.tr/posta-sektoru-yetkilendirme-icin-basvuru-adimlari> |
|  | If yes, | Do the written guidelines specify: |  |  |
|  | a) | the licence and permit fees to be paid  | [x] Yes[ ] No |  |
|  | b) | the procedure of how to obtain a licence  | [x] Yes[ ] No |  |
|  | c) | the compliance standards, which need to be in place in order to obtain a licence  | [x] Yes[ ] No | For Electronic Communications Sector:<https://www.btk.gov.tr/yetkilendirme-icin-basvuru-adimlari> For Postal Services Sector: <https://www.btk.gov.tr/yetki-belgesi-basvuru-formu>   |
| 3.1.2. | **Are licensing and permit fees based on clear written requirements?** | [x] Yes[ ] No | Tradesmen and Craftsmen Occupational Organizations Law Article 69 (Law no:5362) <https://www.resmigazete.gov.tr/eskiler/2005/06/20050621-1.htm> : Fees were obligatory regulated by craftsmen and tradesmen law. (TESK members). This involves the craftsmen and tradesmen registration process. Regulation on Opening a Business and Working Licenses: <https://www.resmigazete.gov.tr/eskiler/2005/08/20050810-4.htm> THE LAW REGARDING THE APPROVAL OF THE DECISION ON OPERATING AND WORKING LICENSES:<https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=3572&MevzuatTur=1&MevzuatTertip=5> Article 81 of No.2464 Law on Municipal Revenues: <https://www.mevzuat.gov.tr/MevzuatMetin/1.5.2464.pdf> Sectoral Investment Roadmaps will be prepared to guide the investors about the processes of permits, approval and licensing related to the investment and operation periods: <https://www.sbb.gov.tr/wp-content/uploads/2020/06/Eleventh_Development_Plan-2019-2023.pdf>  For Electronic Communications Sector:<https://www.btk.gov.tr/idari-ucret> and <https://www.btk.gov.tr/kullanim-hakki-ucretleri> For Postal Services Sector: <https://www.btk.gov.tr/yetki-belgesi-ucreti>   |
| 3.1.3.  | **Is there a centralised, e-licence portal which serves as a single entry point for licences and permits (containing all information and applications on line)? If yes, please share the link to it.**  | [x] Yes, containing both information and applications. [ ] Yes, containing only information. [ ] No. | Ministry of Environment and Urbanization: <https://www.turkiye.gov.tr/cevre-ve-sehircilik--iyeri-ama-ve-alma-ruhsat-dzenlenmesi-3973> official websites of all municipalities According to the 11th development plan an information system will be created to ensure that permits, approvals and licenses etc. are fast, user-friendly and cost-effective. In the relevant ministries, Investment Coordination Units will be established to receive applications for transactions such as permits, licenses, and certifications related to investments and to coordinate these processes, evaluate investor requests and develop solutions, and provide contact withthe Presidency Investment Office. These units will develop cooperation with Development Agencies at the local level: <https://www.sbb.gov.tr/wp-content/uploads/2020/06/Eleventh_Development_Plan-2019-2023.pdf>  |
| 3.1.4. | **Are all decisions to grant or not grant a licence documented in writing?** | [x] Yes[ ] No | Laws mentioned under 3.1.1 |
| 3.1.5. | **Is information collected for a licence shared with other authorities?** | [x] Yes[ ] No | as you can see from the table 30 there are datas from 2018 and there are targets to be reached in 2023Eleventh development plan, table 30: Information system will be established to ensure fast, user-friendly and cost-effective processes of permits, approvals, licensing processes and etc. related toInvestments: <https://www.sbb.gov.tr/wp-content/uploads/2020/06/Eleventh_Development_Plan-2019-2023.pdf> For Electronic Communications Sector: <https://yetkilendirme.btk.gov.tr/Yetkilendirme/>For Postal Services Sector: <https://postayetkilendirmeleri.btk.gov.tr/posta/>  |
| 3.1.6. | **Are licensing fees complying with the cost-recovery principle? Please specify how licensing fees are calculated.**  | [x] Yes[ ] No | The processes carried out by public institutions for all types of bureaucratic works and transactions such as permits, approvals, and licenses, and the documents and fees demanded these works and transactions will be rationalized by examining in terms of cost and benefit. <https://www.sbb.gov.tr/wp-content/uploads/2020/06/Eleventh_Development_Plan-2019-2023.pdf>Fees are calculated according to the rates mentioned in the regulations and announced.  It is determined by the Government and increased every year by not less than the revaluation rate. The revaluation rate announced by the Ministry of Treasury And Finance. |
| 3.1.7. | **Is training on new licensing procedures and core principles in granting a licence provided to staff?** | [x] Yes[ ] No | <https://lms.kosgeb.gov.tr/> Ministry of Commerce In-service trainings: <https://egitim.ticaret.gov.tr/data/5fd9b41613b876d394a97420/2021%20Y%C4%B1l%C4%B1%20Hizmet%20%C4%B0%C3%A7i%20E%C4%9Fitim%20Plan%C4%B1.pdf> TESK Training and Planning Directorate: <https://www.tesk.org.tr/view/mevzuat/goster.php?Guid=33b99f8d-2331-11ea-9eaf-000c29b32a85>  |
|  | If yes  | How often these trainings have taken place since the last assessment (January 2019)? |  | Trainings are given to the organisations of TESK and TESK staff, KOSGEB staff and ministry staff once a year.  |
| 3.1.8. | **Since the last assessment (January 2019), has the central government conducted any public awareness campaigns on licensing transparency and accountability in licensing procedures?**  | [x] Yes[ ] No | Eleventh development plan: Custom services; The basic objective is to reduce bureaucracy and costs, facilitate trade and travel, prevent smuggling by applying effective control methods and ensure transparency and predictability in procedures, in line with international standards and our obligations.<https://www.sbb.gov.tr/wp-content/uploads/2020/06/Eleventh_Development_Plan-2019-2023.pdf> |
| **Thematic block 2. Monitoring and streamlining of licence systems** |
| 3.2.1. | **Is there a plan to review and simplify current licensing procedures?**  | [x] Yes[ ] No | REPORT OF THE SPECIAL EXPERTISE COMMISSION ON THE DEVELOPMENT OF TRADE SERVICES <https://www.sbb.gov.tr/wp-content/uploads/2020/04/TicaretHizmetlerininGelistirilmesiOzelIhtisasKomisyonuRaporu.pdf> LAW ON REGULATION OF RETAIL TRADE <https://www.resmigazete.gov.tr/eskiler/2015/01/20150129-1.htm> Union of municipalities of Turkey WORKPLACE OPENING AND WORK LICENSE <https://www.tbb.gov.tr/online/yayinlar/isyeri_Acma_ve_Calisma_Ruhsati/files/publication.pdf>Eleventh development plan: <https://www.sbb.gov.tr/wp-content/uploads/2020/06/Eleventh_Development_Plan-2019-2023.pdf> 11th development plan items related to licensing are: 237.5, 315.2, 315.3, 316.4, 325.3, 326.3, 326.4,  |
|  | If yes | Has the review already started? If so, when? And what have the results been so far?  | [x] Yes[ ] No | With the announcement of Eleventh Development Plan, the review studies has started in 2019. Working group meetings are holding and the results are evaluating. The control, permit and approval processes implemented by various government agencies and the documents required for these processes will be reviewed by the relevant agencies with a view to make them rational and the bureaucracy will be reduced through digitalization. <https://www.sbb.gov.tr/wp-content/uploads/2020/06/Eleventh_Development_Plan-2019-2023.pdf>  |
| How does the review mechanism look like? |  | Firstly, an entrepreneur to become a craftsmen and tradesmen will register the tax office and get a tax number. Then register to the craftsmen tradesmen chamber electronically and get a registration number. Then the enterprise goes to the Municipality to get a license to open a shop and get a license number. If it is in the Organisational Industry Zone also get license from the administration of the OSB. The procedure goes like that. There are various regulations regarding licensing: <https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=3572&MevzuatTur=1&MevzuatTertip=5> <https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=20059207&MevzuatTur=21&MevzuatTertip=5> There is a review mechanism according to these regulations. Inspections are carried out by authorized administrations and if there is a violation or deficiency in the legislation, it is determined.A warning is given and time is given for its removal. Temporary suspension from the activity and administrative fine may be imposed. |
| 3.2.2. | **Does the central government have a systematic overview of all the different licensing authorities in the country?**  | [x] Yes, the government is aware of all the licensing authorities.[ ] No, but the government is aware of most licensing authorities.[ ] No. | The government delegated the duties that are controlled by TBB (Turkish Municipalities Union) to each city's municipality. [www.tbb.gov.tr/](http://www.tbb.gov.tr/) , |
| 3.2.3. | **Is there a central co-ordination body at the national level that oversees granting licences at different levels of the administration? If so, what is the co-ordination body?**  | Yes | Ministry of Commerce, according to trade registry regulation: <https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=20124093&MevzuatTur=21&MevzuatTertip=5> <https://ticaret.gov.tr/ic-ticaret/ticaret-sicili>  |
| 3.2.4. | **Are SMEs able to give feedback on the licensing process?**  | [x] Yes[ ] No | Via CIMER and e-government system, SMEs able to give feedback on every public services. Also, Municipalities are giving the license. However, TESK and TOBB are the authorities in craftsmen and tradesmen and commerce SMEs official registrations. TESK and TOBB get feedbacks.CIMER System<https://www.cimer.gov.tr/> e-government system<https://www.turkiye.gov.tr/sikayet-ve-bilgi-edinme-hizmetleri> MERSISOperator satisfaction surveys are conducted annually and sector opinions are collected by BTK while making regulation |
|  | If yes  | How is this feedback taken into account? |  | Every feedback received by CIMER, MERSIS and e-government is evaluated by the relevant department and forwarded to the relevant institution. Adjustments are made when necessary.Improvement studies are carried out regarding the issues that are below the average score.  |
| Is there any mechanism in place that allows proactive request of feedback from SMEs on the licensing process? Please specify. | Yes | SMEs can fulfil the feedback forms: <https://www.tesk.org.tr/view/bilgiedinme/bilgiedinmegercek.php> <https://intvrg.gib.gov.tr/intvrg_side/main.jsp?token=d1078f5e3dc646b78d5d4e5842f21e97feb48d366bc7617458b6679dec12675154a01fccc42292bb04d926bc259dbc75e39dd8e202535fd70a7098396c74a6f7&gn=onerigiris>  |
| 3.2.5. | **Are decisions to grant a licence internally reviewed?** | [x] Yes[ ] No | REGULATION ON OPENING WORKPLACES AND WORKING LICENSES - internal audit: <https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=20059207&MevzuatTur=21&MevzuatTertip=5>  |
|  | If yes  | When reviewing these decisions, do you take into account the following objectives:  | [x] prevention of conflict of interest[x] prevention of misconduct[x] prevention of corruption (abuse of public office for private advantage)[x] public safety[ ] other (please specify):  | Consumer rights, privacy of personal data, service quality etc.  |
| 3.2.6. | **Is there a mechanism to monitor and/or evaluate officials’ compliance with their mandates when doing business inspections? Please specify.**  |  | REGULATION ON OPENING WORKPLACES AND WORKING LICENSES - section 3: audit: <https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=20059207&MevzuatTur=21&MevzuatTertip=5>  |
| 3.2.7. | **Does a regular independent audit of the licences issued take place?**  | [x] Yes[ ] No | REGULATION ON OPENING WORKPLACES AND WORKING LICENSES - Authorized administrations check whether these issues are fulfilled in the inspections they will carry out after the establishment of a business and the issuance of a working license. In case of detection of elements and deficiencies that do not comply with the legislation during the inspections to be carried out after the establishment of a business and the issuance of a working license, a period of fifteen days is given to the workplace for once, in order to correct these deficiencies and errors. If the deficiencies and contradictions detected within the given period are not remedied, the license is cancelled and the workplace is closed. In addition, if there are false, false and misleading statements of those concerned, legal action will be taken against them. : <https://www.mevzuat.gov.tr/mevzuat?MevzuatNo=20059207&MevzuatTur=21&MevzuatTertip=5>  |
|  | *Optional - Please provide any further information on* ***Business licensing in your economy*** *that you deem relevant for the assessment:* |  |  |

|  |  |
| --- | --- |
| **Question** | **Response** |
| Self-assessed level (1 through 5, whole and half numbers) | 5  |
| Brief justification | Retail businesses, which have to go to many institutions, especially notaries, registry offices and banks, can perform their transactions at a single point with PERBIS.  |
| Assessor name and institution | N. Pınar IşınDirector of EU Coordination UnitKOSGEBBeyza KurişSME ExpertEU Corodination Directorate KOSGEBAbdullah AktepeSME ExpertEU Corodination Directorate KOSGEB |

## Sub-dimension 4: Tax compliance procedures for SMEs

*[To access the responses of the previous SME Policy Index 2019 questionnaire click* [*here*](https://oecd-my.sharepoint.com/personal/marijana_petrovic_oecd_org/Documents/SME%20PI%202022%20Assessment/Turkey/Dimension%204/2019%20Turkey%20-%20SBA%20Questionnaire%20filled%20out%20.xlsx) *(ctrl+left click)]*

|  |  |  |
| --- | --- | --- |
| **Question** | **Response *[expand box as necessary]*** | **Source/evidence/links** |
| **Thematic block 1. SME tax support, compliance and simplification procedures**  |
| 4.0.1 | **Which tax policy and administration support measures did SMEs benefit from during the COVID-19 pandemic (e.g. tax deferral, tax waivers, temporary tax reductions, other cash-flow support measures, etc.)?**  | Social Security Premium Deferral Due date of social security payments were postponed depending on NACE codes of employers. However, these measure related to postponement of contributions were not implemented according to workplace scale.Industrial organizations that are outside the scope of "Force Majeure" due to NACE codes are required to send documents and documents declaring and proving that they have had to reduce or stop work due to the sector in which they work, and application petitions expressing their request to be included in force majeure to the Tax Offices to which they are affiliated.In addition to the extension of income and corporate tax payments to April 30, it was decided to suspend all enforcement and bankruptcy proceedings and to freeze precautionary attachment decisions, except for 'alimony' receivables.It was ensured that commercial enterprises on treasury-allocated immovable were not charged rent or discounted. | Instruction of Social Security Institution dated 02/04/2020 and number 5157380: [http://www.sgk.gov.tr/wps/portal/sgk/tr/kurumsal/merkez-teskilati/danisma\_birimleri/ basin\_ve\_halkla\_iliskiler\_musavirligi /anasayfa\_duyurular/duyuru\_20200402\_51](http://www.sgk.gov.tr/wps/portal/sgk/tr/kurumsal/merkez-teskilati/danisma_birimleri/%20basin_ve_halkla_iliskiler_musavirligi%20/anasayfa_duyurular/duyuru_20200402_51)Extension of the submission and payment periods of the Income and Corporate Provisional Tax Returns for the 2020 I. Provisional Tax Period (January-February-March), which must be submitted by the end of May 18, 2020<https://www.gib.gov.tr/18-mayis-2020-gunu-sonuna-kadar-verilmesi-gereken-2020-i-gecici-vergi-donemine-ocak-subat-mart-ait> 2020/FEBRUARY AND MARCH VAT DECLARATION TIMES EXTENDED TO THE EVENING OF APRIL 28, 2020 <https://kosano.org.tr/wp-content/uploads/2020/04/2020-59.pdf> Extension of the deadlines for the submission of the Corporate Tax returns for the 2019 fiscal year, which must be submitted by the end of April 30, 2020, and the payment periods for the taxes accrued on these returns.: <https://www.gib.gov.tr/30-nisan-2020-gunu-sonuna-kadar-verilmesi-gereken-2019-hesap-donemine-ait-kurumlar-vergisi> The incentive period regarding the payment of the exam and document fees of the persons who are entitled to receive the vocational qualification certificate from the Unemployment Insurance Fund, has been extended until 31.12.2021 for the vocational training certificate exam and document fees to be covered from the fund.: <https://kosano.org.tr/wp-content/uploads/2020/04/2020-53.pdf> Extension of declaration/notification and payment periods due to being 65 years old and over <https://kosano.org.tr/wp-content/uploads/2020/04/notlar.pdf> VAT withholding will not be applied to the invoices to be issued regarding the purchases of the taxpayers within the scope of force majeure within the scope of partial withholding.<https://kosano.org.tr/wp-content/uploads/2020/03/KDV-Tevkifat%C4%B1-Yap%C4%B1lmamas%C4%B1.pdf> Postponement of Usage Fees and Ecrimisil Payments: <https://kosano.org.tr/kullanim-bedelleri-ve-ecrimisil-odemelerinin-ertelenmesi/> TAX PROCEDURE LAW COMMUNIQUÉ REGARDING FORCE MAJEURE <https://kosano.org.tr/wp-content/uploads/2020/03/MucbirSebepVergiUsulKanunu.pdf>GENERAL COMMUNIQUE OF TAX PROCEDURE LAW<https://kosano.org.tr/wp-content/uploads/2020/03/VUKGenelTeblig.pdf>GROUPS OF TAX LIABILITIES THAT WILL BENEFIT FROM FORCE MAJEURE<https://kosano.org.tr/mucbir-sebep-sektorler/><https://kosano.org.tr/wp-content/uploads/2020/03/mucbirsebep.pdf> VAT-BA-BS AND E-BERAT EXTENDED <https://kosano.org.tr/wp-content/uploads/2020/03/e-berat-sure.pdf>Giving Additional Time to Domestic Processing Permits/Domestic Processing Permits and Tax, Duty, Fee Exemption Documents<https://kosano.org.tr/wp-content/uploads/2020/03/Dahildeislem.pdf>suspension of execution-bankruptcy proceedings:<https://kosano.org.tr/wp-content/uploads/2020/03/icra-ve-iflas.pdf>With the triple protection package for SMEs, Receivables were postponed for 3 months, Projects were extended for 4 months, Additional support was given to the production of protective health products: <https://www.kosgeb.gov.tr/site/tr/genel/detay/7426/kobilere-kovid19-kalkani-bakan-varank-kosgebin-3lu-koruma-paketini-acikladi> The first installments of the annual and additional dues to be paid by the members to the Chambers and Commodity Exchanges will be combined with the second installment.<https://kosano.org.tr/uyelerin-oda-ve-borsalara-odeyecegi-yillik-ve-munzam-aidatinin-ilk-taksitleri-ikinci-taksit-ile-birlestirilecek/>1507-SME R&D START-UP SUPPORT PROGRAM CALL ANNOUNCEMENT TO FIGHT COVID-19 of TUBITAK<https://kosano.org.tr/wp-content/uploads/2020/03/1507-cagri_duyurusu-covid19-ile-mucadele.pdf> all measures are listed on: <https://kosano.org.tr/koronavirus-covid-19a-yonelik-alinan-tedbirler/>  |
| 4.0.2 | **In order to stimulate the economic recovery after the COVID-19 pandemic, did your economy introduce tax measures specifically targeted at SMEs (please include information on entry into force and end dates)?**  |  | **Income and Corporate Provisional Tax Returns (3 May 2021):** With the submission of the Income and Corporate Provisional Tax Returns for the Provisional Tax Period (January-February-March), the payment period of the accrued taxes has been extended until the end of Monday, May 31.**Decisions published in the Official Gazette (30.04.2021):** LAW- 7318 Law on the Amendment of the Tax Procedure Law and Some Laws DECISIONS OF THE PRESIDENT - Decision on the Amendment of the Decision on the Support to be Given to Tradesmen, Craftsmen and Real Person Traders due to the Coronavirus Pandemic (Decision Number: 3929) - First Article of the Provisional Article 10 of the Labor Law No. 4857 Decision on the Extension of the Periods specified in the Clauses and Second Paragraphs from 17/5/2021 until 30/6/2021 (Number of Decision: 3930)**Tax - Withholding - Postponement of the Declaration KDV Hk . (25 January 2021):** The decision on the addition of coronavirus to the situations that were evaluated within the scope of force majeure in the past years, and the evaluation of enterprises that temporarily suspended their activities by the Ministry of Interior, in this context, was published in the Official Gazette .<https://www.resmigazete.gov.tr/eskiler/2021/01/20210125-12.htm>**Presidential Decision (30 December 2020):**According to the Presidential decision published in the Official Gazette ;- The ban on dismissal and the Short Working Allowance have been extended for 2 months from January 17, 2021. - Law No. 7256 Application and Payment Periods have been extended. • Application Period for Restructuring Tax and SSI Debts is 01.02.2021, • Tax first instalment payment; to 01.03.2021, • SGK first instalment payment; It has been extended to 31.03.2021.**Decision Amending the Decision on Determination of Value Added Tax Rates to be Applied to Goods and Services (Number of Decisions: 3318) (23 December 2020):**24/12/2007 dated and 2007/13033 numbered Council of Ministers Decision by Applicable to the Goods and Services promulgated the Decision on Determining the Value Added Tax rate temporary 6 th article in the "31/12/2020" phrases "31/05/2021" form has been changed.**Extension of Short Working Periods (23 December 2020):** With the CB Decisions published today; The application period for the Short Working Allowance has been extended until 31/1/2021 and the term for the Short Working Allowance has been extended until 28/2/2021. **Statements made by the Presidency (15 December 2020):**- Until June 1, 2021, real estate rental withholding rate will continue to be 10% and VAT rate for workplace rental services will continue to be 8%.- VAT discounts covering many sectors such as accommodation, food and beverage, passenger transportation, maintenance and repair will be extended until 1 June 2021.- The payment periods of rent, final permit, final allocation, right of easement, usage permit, utilization and revenue shares and compensation for tourism facilities and marine tourism facilities on Treasury immovable will be postponed for 1 year.- A monthly support payment of 1000 TL will be made for 3 months to 806 thousand 871 citizens subject to the simple procedure and to 432 thousand 567 tradesmen who were directly affected by the epidemic due to restrictions. Our shopkeepers, whose workplace is rented, will be provided with a monthly rental support of 750 TL in metropolitan cities and 500 TL in other provinces for 3 months.**Information on the Construction Law No. 7256 (December 1, 2020):**<http://koto.org.tr/dokumanlar/1423e76a0f9f97e02f1e23e36eb2c11e.pdf> **Law Proposal on Employment Incentive and Debt Structuring Enacted:** The Bill on Amending the Unemployment Insurance Law and Some Laws was accepted in the General Assembly of the Grand National Assembly of Turkey and published in the Official Gazette. Thus, all administrative fines such as Income Tax, Corporate Tax, VAT, MTV, SCT and social security premiums, traffic, election, population fines, fines according to the Road Transport Law, fines due to irregular crossings on the roads, Tax debts including KYK debts and Treasury receivables can be restructured and restructured tax debts can be paid in 18 instalments.**Concise Statement and Declaration KDV my Extension of Time Hk . (23 June 2020):**According to VUK General Communiqué No. 518 , the deadline for submission of Concise Declarations and Value Added Tax Declarations, which must be submitted by the taxpayers, who are deemed to be in the event of force majeure, until 26/6/2020 has been extended until the end of Monday, 27/7/2020.For detailed information; <https://gib.gov.tr/node/143134>  **Need to Fulfill our members over 65 quests Hk . (4.6.2020):** <https://gib.gov.tr/mucbir-sebep-hali-kapsamindaki-65-yas-ve-ustunde-olan-bazi-mukellefler-tarafindan-sokaga-cikma> the declaration and payment obligation to be fulfilled due to the lifting of the curfew restriction by some taxpayers aged 65 and over within the scope of force majeure .**Extension of Application to Benefit from Retrospective SSI Premium Incentive-Support-Discounts (4.6.2020):** Click <http://koto.org.tr/dokumanlar/45b89d0680e8dc71bcc321a526df034b.pdf> to reach the regulation regarding employers who have made their application to benefit from the retroactive SSI premium incentive-support-reductions within the legal period, to submit their premium-service declarations until 30 June 2020 . **Making Temporary Tax Declaration and Payment Term Extension (May 13, 2020):**Submission and payment periods of Income and Institutional Provisional Tax Returns for the 2020 I. Provisional Tax Period (January-February-March), which should be submitted by the Revenue Administration until the end of May 18, 2020, with the circular numbered 130 and dated 12.05.2020, May 28, 2020 It has been extended until the end of Thursday.<https://www.gib.gov.tr/18-mayis-2020-gunu-sonuna-kadar-verilmesi-gereken-2020-i-gecici-vergi-donemine-ocak-subat-mart-ait> **VAT Return Process Problems Due to Deferred VAT Declarations (May 10, 2020):** <https://www.resmigazete.gov.tr/eskiler/2020/05/20200508-8.htm> **Extension of Monthly Premium and Service Certificate (24 April 2020):**The legal deadline for the monthly premium and service certificate to be issued for March 2020 ends on Friday, 24/4/2020 (due to the official holiday of 23/4/2020).However, due to the announcement that curfew will be applied in 31 provinces between 20/4/2020 – 26/04/2020 and there is a curfew on Friday, 24/4/2020, in order not to be victimized by employers, monthly monthly payments for March 2020 across Turkey The deadline for the premium service certificate has been extended until 23:59 on Monday, 27/4/2020. **Extension of Value Added Tax Declaration Period (22 April 2020):** The deadline for submission of Value Added Tax Returns for the terms of 2020/February and 2020/March has been extended. <https://gib.gov.tr/node/143238> **The Omnibus Law adopted by the Turkish Grand National Assembly:** <http://koto.org.tr/dokumanlar/672e01a73f2a753edd3894bf998716c4.pdf> **Submission and Payment Periods of Corporate Tax Returns (April 17, 2020):**With the Tax Procedure Law Circular No. 127 dated April 17, 2020, published by the Ministry of Treasury and Finance, Revenue Administration of the Republic of Turkey, and the deadlines for the submission of the Corporate Tax returns for the 2019 accounting period, which must be submitted until the end of April 30, 2020, and the payment of the taxes accrued on these returns. Deadlines have been extended until the end of Monday, June 1, 2020.**Current Communiqué on Determination of Force Majeure Scope of Companies (14 April 2020):** Click <http://koto.org.tr/dokumanlar/ead1b9a80344c86cb6fc15af3304d684.pdf> to access the Current Communiqué on the Determination of the Scope of Force Majeure of Companies by the Revenue Administration of the Ministry of Treasury and Finance.**SSI and Concise Statement (April 6, 2020):** The merging of SGK and Concise declarations has been postponed to 1 July 2020. **Pandemic Hospitals SSI Payment (April 6, 2020):** The amounts to be paid by the SSI have been increased to private hospitals declared as pandemic hospitals.**SGK Premium Payments Delayed (April 3, 2020):** <http://koto.org.tr/koronavirus-covid-19-salgini-nedeniyle-prim-odemelerinin-ertelenmesi-hd-5e86de667daeb> **Withholding and VAT Withholding and SGK Premiums:** April, May and June payments of Concise and VAT withholding and SGK premiums for Retail, Shopping Mall, Iron and Steel, Automotive, Logistics-Transportation, Cinema-Theatre, Accommodation, Food-Beverage, Textile-Apparel and Event-Organization sectors are 6 months each. will be delayed.**Tourism Sector, Accommodation and Easement Fee:** Accommodation tax will not be applied until November, and easement fees and revenue share payments for hotel rentals will be postponed for 6 months for April, May and June. <https://www.resmigazete.gov.tr/eskiler/2020/03/20200326M1-1.htm> **Airways transporting:** The VAT rate in domestic air transport was reduced from 18 percent to 1 percent for 3 months. See: Presidential Decision No. 2278**Concise Statement Arrangement:** The duration of the concise declarations, which include the payments of the deductions made at the source, such as withholding tax, will be postponed for 3 months.**Force Majeure Inquiry Screen:** The "force majeure query screen" has been opened on the interactive tax office website of the Revenue Administration, and businesses will be able to query whether they can benefit from the "force majeure" provisions over the internet.<https://ivd.gib.gov.tr/tvd_side/main.jsp?token=d1078f5e3dc646b78d5d4e5842f21e97feb48d366bc7617458b6679dec12675154a01fccc42292bb04d926bc259dbc75e39dd8e202535fd70a7098396c74a6f7> **VAT Withholding Application:** VAT withholding will not be applied between 1/4/2020 and 30/6/2020 within the scope of Value Added Tax General Communiqué on Invoices to be Issued to Taxpayers in Force Majeure .See: Circular of Tax Procedure Law No. 126**Corporation tax:** Corporate tax accrual and payment has been extended to 30 April 2020.**GEKAP Declarations:** Recovery share (GEKAP) declarations will be submitted every six months.<https://www.resmigazete.gov.tr/eskiler/2020/03/20200322-6.htm> **Types of Taxes Payable by Credit Card:** A study has been carried out in terms of paying tax debts up to 50,000 TL by credit card.<https://www.gib.gov.tr/kredi-kartiyla-odenebilen-vergi-turlerinin-kapsami-genisletilmistir>  |
| 4.0.3 | **Have there been other changes in tax policy and/or tax administration procedures related to the tax treatment of SMEs (beyond the COVID-19 related measures that have been reported above) since January 2019?** | [x] Yes[ ] No |  |
|  | If yes,  | please provide information on the reform(s) as well as their policy rationale; please include information on the reforms that were not specifically targeted at SMEs but that may have an impact on SMEs. |  | Medium Term Program 2022-2024:<https://www.sbb.gov.tr/wp-content/uploads/2021/09/Orta-Vadeli-Program-2022-2024.pdf> :In order to increase sustainable and healthy income sources in public financial management, efforts will be continued to spread the tax base and increase voluntary compliance on the basis of the principles of fairness, Equality, predictability and transparency in taxation.Efforts to review tax incentives and exceptions and exemptions by considering the efficiency principle will continue. Studies for the revision of basic tax laws will be continued within the framework of the aim of bringing the tax legislation into a clear, easily applicable and simple structure that meets the current requirements. Efforts will be continued to ensure a healthy and full understanding and taxation of the digital economy. Collection performance for public revenues will be increased, and risk-based and remote audit systems will be put into practice in tax auditing. More detailed and descriptive tax statistics will be shared with the public on a regular basis as part of the efforts to share the results of the implementation for public finance in a transparent and detailed manner.  |
| 4.0.4 | **What are the main (direct and indirect) tax challenges that SMEs are currently facing from a tax policy design perspective (i.e. in terms of tax rates, tax bases, tax-induced debt bias, SMEs that are cash-constrained which creates a drag on investment, difficulties to attract new equity, etc.)? (please describe)**  |  | high tax rates SMEs not paying enough attention to tax exemptions and tax reductionscash-strapped SMEs may have difficulty paying their tax debts, employment tax burden tires SMEs  |
|  |  | a) Have these challenges been changed or deepened because of the COVID-19 crisis? Please specify.  |  | SMEs had some financial problems to pay taxes but the Turkish government brought some conveniences such as tax reduction and payment deferral.Medium Term Program 2022-2024:<https://www.sbb.gov.tr/wp-content/uploads/2021/09/Orta-Vadeli-Program-2022-2024.pdf> :In 2020, fiscal policy was used effectively to limit the negative effects of the epidemic on economic and social life; aimed at protecting households, employment and the real sector. Various measures for income and expense have been implemented, tax reductions and postponements have been put into practice.The short-time working allowance, financial supports given to households and companies with loss of income, tax reductions and deferrals, and growth-supporting policies, which were implemented to alleviate the negative effects of the COVID-19 health crisis on the economy, played an important role.In this process, the implementation of hybrid policies such as partial closure to ensure that production is not disrupted and economic activity continues with the least impact, has also been effective in the positive differentiation of the economy from other countries. |
|  |  | b) Has your economy introduced (or is it planning to introduce) tax reforms that tackle (some of) these challenges? Please specify. |  | Medium Term Program 2022-2024:<https://www.sbb.gov.tr/wp-content/uploads/2021/09/Orta-Vadeli-Program-2022-2024.pdf> :In order to limit the negative effects of the epidemic on economic and social life, the support provided from the central governmentbudget opportunities in 2020 and 2021, is about to 133.6 billion TL. It is estimated that the payments made from the Unemployment Insurance Fund and the Social Assistance and Solidarity Encouragement fund will reach 72.2 billion TL.In addition, tax, social security premiums and loans have been deferred, credit facilities with favourable conditions have been provided,and the size of the activities within this scope is expected to reach TL 528.5 billion by the end of 2021. In this context, the economic size of the measures taken to limit the negative effects of the epidemic is estimated to be 734.2 billion TL in total.All tax reforms are mentioned under the question of 4.0.2. |
| 4.0.5 | **What are the main tax challenges that SMEs are currently facing from a tax administration perspective?**  |  | all processes have to be carried out online, it is a problem that some SMEs have difficulties in adapting to technologyemployment tax burden  |
|  |  | a) Have these challenges been changed or deepened because of the COVID-19 crisis? Please specify.  |  | yes |
|  |  | b) Has your economy introduced (or is it planning to introduce) tax reforms that tackle (some of) these challenges? Please specify.  |  | head of revenue administration’s official web site has been improved and mobile app has been created for the benefit of SMEs. <https://www.gib.gov.tr/> <https://ivd.gib.gov.tr/tvd_side/main.jsp?token=d1078f5e3dc646b78d5d4e5842f21e97feb48d366bc7617458b6679dec12675154a01fccc42292bb04d926bc259dbc75e39dd8e202535fd70a7098396c74a6f7> Tax reductions are applied within the scope of COVID-19 measures.  |
| 4.0.6 | **Is there an online portal provided by the government that offers tax-related information to SMEs?**  | [x] Yes[ ] No | head of revenue administration interactive tax office: <https://www.gib.gov.tr/> <https://ivd.gib.gov.tr/tvd_side/main.jsp?token=d1078f5e3dc646b78d5d4e5842f21e97feb48d366bc7617458b6679dec12675154a01fccc42292bb04d926bc259dbc75e39dd8e202535fd70a7098396c74a6f>  |
| **Thematic block 1a: Personal and Corporate Income Tax**  |
| 4.1.1 | **How is personal business income (earned by the self-employed) taxed under the personal income tax (PIT)?**  |  | income tax law<https://www.mevzuat.gov.tr/MevzuatMetin/1.4.193.pdf>  |
|  | * What is the PIT rate schedule? Is there a basic tax allowance? At what (taxable) income level does a self-employed start effectively paying PIT on business income?
 |  | income tax law, section 7 – deductions: <https://www.mevzuat.gov.tr/MevzuatMetin/1.4.193.pdf>Income Tax LiabilityPursuant to article 1 of the Income Tax Law No. 193, the tax year in Turkey is the calendar year and there is a cumulative income tax system following the calendar year. The tax rate to be applied is determined according to the cumulative / total income tax base of the employee from the beginning of the year to the relevant day. Therefore, the employee tax rate will increase throughout the year as the cumulative income tax base increases.The income tax tariff to be applied to wage incomes for 2021 is as follows (Income Tax General Communiqué No. 313):Minimum Maximum Tax Rate0 24,000.00 TL 15%24,000,01 TL 53,000,00 TL 20%53,000,01 TL 190,000,00 TL 27%190,000,01 TL 650,000,00 TL 35%650,000,01 TL and more 40% |
|  | * Are all personal business expenses deductible from taxable personal income?
 | [x] Yes[ ] No | Any expenditure necessary for the company to continue operating is considered an expense such as subsistence and lodging expenses, treatment and medicine expenses, insurance premiums and pensions, travel and residence expenses, vehicle expenses, taxes and fees, depreciation, union dues, education, donations <https://www.mevzuat.gov.tr/MevzuatMetin/1.4.193.pdf>; article 40. |
|  | * Are there additional business-related deductions (tax allowances, tax credits) that self-employed entrepreneurs can deduct from taxable personal income or their tax liability?
 | [x] Yes[ ] No | income tax law,page 3356, duplicate article 20: <https://www.mevzuat.gov.tr/MevzuatMetin/1.4.193.pdf>The portion of these earnings, up to 75,000 Turkish liras, obtained during the three taxation periods starting from the calendar year in which they started their activities, of full-fledged taxpayer real persons, for whom income tax liability has been established for the first time due to their commercial, agricultural or professional activities, and who have not completed the age of twenty-nine as of the commencement date of the tax liability, are exempt from income tax.1. Notification of starting work within the legal period,2. Actively working in one's own job or being directed and managed by the job itself (Employing an apprentice, journeyman or assistant worker or not working actively in one's job temporarily due to essential departures such as travel, illness, military service, detention and convictdoes not break.)3. In case the activity is carried out within the body of an ordinary partnership or a sole proprietorship, all partners must meet the conditions in this article as of the date of employment,4. Except in the event that the business is taken over by the spouse and children due to death, an enterprise or professional activity whose activity is stopped or continues to operate is not inherited from the spouse or third degree (including this degree) blood or in-law relativesto be,5. Not being a later partner in an existing business or professional activity. |
|  | * Can the self-employed carry forward and/or backward business losses?
 | [ ] Yes[ ] No |  |
|  | * Is taxable business income taxed at the standard PIT rate schedule or do reduced/ increased PIT rates apply?
 |  | Annual Income Tax is calculated after deducting the deductions (disability allowance) in Article 31 from the annual total of taxable income. |
| 4.1.2 | **How are “gig” workers (including online platform workers such as Uber drivers, temporary workers, etc.) taxed under the personal income tax?**  |  |  |
|  | * Are “gig” workers taxed under standard rules that apply to self-employed workers or do special tax rules apply? If yes, specify.
 |  | income tax law,page 3356, section 4: <https://www.mevzuat.gov.tr/MevzuatMetin/1.4.193.pdf> |
|  | * Do “gig” workers pay social security contributions similar to the self-employed (or salaried workers) or do special rules apply? Can they (partly or fully) opt out of the social security system?
 |  | The condition of paying social security contribution depends on status of insurance (self-employed or salaried workers). This question has been answered according to the collection of wage worker premiums, which is the jurisdiction of the answering department.Whether service contract is signed between worker and any company identifies status of insurance (self-employed or salaried workers). If service contract signs between two parties, there is no any specific implementation for their payments of social security contribution. Also, working conditions (part time or full time) are determined according to service contract. |
|  | * Do specific tax simplification measures apply to “gig” workers (including tax policy and tax administration measures)? Please specify.
 | Yes | Tax Procedure No. 464 General Communiqué of the Law:<https://www.gib.gov.tr/464-sira-nolu-vergi-usul-kanunu-genel-tebligi> According to this communiqué, intermediary service providers are responsible. Purchasing, selling, and selling goods and services Intermediary service providers providing services on the internet to mediate the realization of rental or distribution transactions are obliged to submit a declaration regarding the transactions they have carried out within one month of the calendar year. In the same way, banks are obliged to report the payments of sales and rental transactions in electronic environment.According to this communiqué, all tax-related responsibilities of those employed in the gig economy are assigned to intermediary institutions that have online platforms.  |
| 4.1.3 | **How is corporate business income (earned by an incorporated SME) taxed under the corporate income tax (CIT)?** |  | corporate tax law: Corporate tax is collected at the rate of 25% on corporate income. In the calculation of Corporate Tax, the method of taking 25% of the corporate income earned by the institution/SME within the relevant calendar year is used.<https://www.mevzuat.gov.tr/MevzuatMetin/1.5.5520.pdf> simple method guide 2020: <https://www.gib.gov.tr/sites/default/files/fileadmin/yayinlar/Basit_usul_rehber_2020.pdf> Guide for corporate income tax 2020: <https://www.gib.gov.tr/sites/default/files/fileadmin/beyannamerehberi/kurumlar_vergisi_rehberi_2021.pdf> SMEs are liable to pay income tax, corporate tax, VAT, SCT, stamp duty and property tax.  |
|  | * Does your economy have a reduced CIT rate for SMEs? If so, please provide information on the rate and the eligibility criteria.
 |  | 5% tax deduction is applied to eligible taxpayers. Corporate tax law does not specify scale discrimination.Guide for corporate income tax 2020: Page 35;<https://www.gib.gov.tr/sites/default/files/fileadmin/beyannamerehberi/kurumlar_vergisi_rehberi_2021.pdf>  |
|  | * Are there other special CIT provisions targeted at SMEs? If so, please specify.
 |  | corporate tax law <https://www.mevzuat.gov.tr/MevzuatMetin/1.5.5520.pdf> Implementation of a reduced corporate tax rate of up to 75% in the mergers of small and medium-sized enterprises (SMEs) |
|  | * Do manager-owners of a closely held SME need to receive a well-defined “minimum” salary or can they earn all (or almost all) of their income in the form of personal capital income (e.g. dividends)?
 |  |  |
| 4.1.4 | **Does your economy have anti-avoidance rules that prevent entrepreneurs from deducting consumption expenditure as a business expense from taxable personal or corporate business income?**  |  |  |
| 4.1.5 | **Does your economy have presumptive/ simplified tax regime(s) for small businesses within the personal and/ or corporate income tax (e.g. taxation based upon turnover rather than profits)?** | [ ] Yes[ ] No |  |
|  | If yes  | Please specify how the system(s) works (including presumptive rates, tax rates, specific thresholds, criteria that need to be met to qualify, sector specific rules, etc.). If there are multiple systems/regimes, please provide information on all of them, including the conditions that determine which simplified tax regime applies when. |  |  |
|  | Do firms need to demonstrate that they meet the criteria on a yearly basis or less frequently?  |  |  |
|  | Please provide information on the main weaknesses in the design of this/these tax regime(s) in your economy (e.g. what are the main loopholes; does it prevent firms from growing, do they incentivise firms from working partially or fully in the informal sector, etc.)? |  |  |
| 4.1.6 | **Does your economy allow small businesses to use cash accounting for income tax purposes?** | [ ] Yes[x] No | Cash accounting for VAT - Same idea with income tax - businesses under a certain threshold have the option to report and remit VAT only once they receive payments from their customers. |
|  | If yes | Please specify how the system works. |  |  |
| Is there any threshold used to determine eligibility for cash accounting? (If yes, please specify) |  |  |
| 4.1.7 | **Does your economy have additional simplified accounting rules for small businesses (e.g. simplified rules for the calculation of inventory, bad debts, relaxation of the requirement to keep financial accounting books for tax purposes, etc.)?** | [x] Yes[ ] No |  |
|  | If yes | Please specify rules. |  |  |
| 4.1.8 | **Does your economy have simpler tax filing procedures or any other tax administration simplification measures targeted at SMEs?** | [x] Yes[ ] No |  |
|  | If yes | Please specify rules and procedures |  | These businesses do not prepare withholding tax return, do not pay advance tax.\*They don’t keep books.\*They don’t tax cut and submit withholding tax return. \*They neither pay advance tax nor submit related declaration or make any notification.\*Their delivery and services except from value added tax.\*Buying and selling of depreciable economic assets are not considered in the determination of commercial income.\*Records of received and given document is kept by the related office at the professional. Nevertheless, taxpayers either can keep records by themselves without any permission or have tax professionals such as account to keep the records.\*They make a deduction 8,000 TL per year for their commercial income.\*They can benefit from disability deduction. |
| 4.1.9 | **Does your economy allow/ require SMEs to file income tax returns online and/ or to pay income taxes online?** |  | <https://www.gib.gov.tr/> , [Revenue Administration (gib.gov.tr)](https://www.gib.gov.tr/en) Interactive tax office website: <https://ivd.gib.gov.tr/tvd_side/main.jsp?token=d1078f5e3dc646b78d5d4e5842f21e97feb48d366bc7617458b6679dec12675154a01fccc42292bb04d926bc259dbc75e39dd8e202535fd70a7098396c74a6f> Taxes can be paid through the interactive tax office, and returns can be submitted. |
| **Thematic block 1b: VAT** |
| 4.1.10 | **Since the last assessment (January 2019), have any changes happened in VAT registration/collection threshold under which small businesses are not obliged to register for and remit VAT? If so, please specify.** | No | VAT rates have not changed<https://www.gib.gov.tr/node/108756>  |
|  |  | a) What is the threshold (in national currency unit) and how did it change? |  |  |
|  |  | b) Is the regime optional (i.e. can firms register for VAT, if they would want to do so, even if they are below the threshold)? |  |  |
| 4.1.11 | **Does your economy foresee simplified schemes for calculating VAT liability, including VAT presumptive tax schemes or simplified VAT input tax credit calculation schemes?** | [ x] Yes[ ] No | tax guide for the disabled:<https://www.gib.gov.tr/sites/default/files/fileadmin/yayinlar/engellilerrehberi2016.pdf> VAT refund guides: <https://www.gib.gov.tr/kdv_iade_rehberleri>  |
|  | If yes | Please specify. |  |  |
| 4.1.12 | **Does your economy allow small businesses to use cash accounting for VAT purposes?** | [] Yes[ x] No | Cash accounting for VAT - Same idea with income tax - businesses under a certain threshold have the option to report and remit VAT only once they receive payments from their customers. |
|  | If yes | Please specify rules. |  |   |
| 4.1.13 | **Does your economy foresee simplified VAT return filing and VAT payment simplification schemes?** | [x] Yes[ ] No | simple method guide 2020: <https://www.gib.gov.tr/sites/default/files/fileadmin/yayinlar/Basit_usul_rehber_2020.pdf> |
|  | If yes | Please describe. |  | VAT refund guides: <https://www.gib.gov.tr/kdv_iade_rehberleri> |
|  | Does your economy allow/require SMEs to file VAT returns online? | yes | <https://intvrg.gib.gov.tr/kdv_iadesi_duyuru_yeni.pdf>  |
|  | Does your economy allow/require SMEs to pay VAT online? | yes | <https://intvrg.gib.gov.tr/kdv_iadesi_duyuru_yeni.pdf>  |
| 4.1.14 | **Does the VAT create hurdles for the growth of SMEs? Are there elements of the VAT that create a burden on businesses (e.g. lack of timely refund of VAT credits, VAT administration weaknesses, etc.)? Please explain.** |  |  |
| **Thematic block 1c: Other taxes** |
| 4.1.15 | **Does your economy have investment tax incentives specifically targeted at SMEs?** | [x] Yes[ ] No | VAT ExemptionCustoms Duty ExemptionTax DiscountInsurance Premium Employer Share SupportIncome Tax Withholding SupportInsurance Premium Worker Share SupportInterest or Dividend SupportInvestment Place AllocationVAT Refund <https://www.sanayi.gov.tr/assets/pdf/destek-tesvikler/YatirimTesvikSistemiSunumu.pdf>  |
|  | If yes | Please explain the design of the incentives and the eligibility criteria that apply. |  | An application is made electronically through an application called E-TUYS, and all information and documents are submitted for evaluation through the application with an electronic signature and a secure connection. Afterwards, an evaluation is made by the General Directorate and if the investment incentive certificate has the features to be issued, it is issued and transmitted in electronic environment.  |
| 4.1.16 | **Does your economy have reductions in social security contributions targeted at the self-employed and/or workers in SMEs?** | [**x**] Yes[ ] No | There are premium incentives for the SME.[http://www.sgk.gov.tr/wps/wcm/connect/eea093b8-acd2-46e0-bd1b- 75a4071f6bf8/ TE%C5%9EV%C4%B0KLER+ ANA+SUNUM++ 17+08+2021.pdf?MOD=AJPERES](http://www.sgk.gov.tr/wps/wcm/connect/eea093b8-acd2-46e0-bd1b-%2075a4071f6bf8/%20TE%C5%9EV%C4%B0KLER%2B%20ANA%2BSUNUM%2B%2B%2017%2B08%2B2021.pdf?MOD=AJPERES) |
| 4.1.17 | **Does your economy have any simplification measures for other taxes targeted at SMEs?** | [x] Yes[ ] No | Administrative arrangements for tax relief have been simplified by removing the previously required public approval.  |
| **Thematic block 2. Monitoring and evaluation of SME specific tax measures** |
| 4.2.1 | **Does your economy monitor the effective tax burden on SMEs?** | [x] Yes[ ] No |  |
|  | If yes | Please specify types of studies and results |  | <https://www.gib.gov.tr/sites/default/files/fileadmin/user_upload/VI/CVI3.htm> Revenue Administration monitors and published the statistics of corporate tax, VAT and income tax.  |
| 4.2.2 | **Does your economy undertake regular evaluations of the performance of SMEs (e.g. bunching analysis to take advantage of simplified tax regimes, growth performance, opportunities used by SMEs to minimise their tax liability, tax-induced hurdles SMEs face in growing and complying with the tax system, etc.)?** | [ x] Yes[ ] No | Taxpayer Satistaction Survey:<https://www.aa.com.tr/tr/ekonomi/gelir-idaresinden-memnuniyet-artti/1981161> Revenue Administration conducts Taxpayer Satisfaction Survey periodically (every two years). This survey targets at all taxpayers including SME and it is a general satisfaction survey which consists of physical conditions, personnel and service process. According to results of the survey, adjustments are made by the administration.  |
|  | If yes | Please specify type of evaluations and results |  |  |
| 4.2.3 | **Does your economy undertake regular evaluations of measures aimed at easing tax compliance for SMEs?** | [x] Yes[ ] No | SMEs Taxation Guidebook<https://www.gib.gov.tr/sites/default/files/fileadmin/yayinlar/kobi2017.pdf> \*There is a guidebook, named SMSs Taxation Guidebook, available online. It is about tax exceptions and incentives provided to SMSs. Also, Revenue Administration provides the services below to all taxpayers including SME: \*There are guidebooks related different tax issues available online and on hard copy.\*Tax Calendar is available online. \*Website (www.gib.gov.tr) \*Taxpayer Feedback System (for collecting feedback in terms of suggestion, problem and praise through internet or phone). \*Interactive Tax Consultant (for consulting process of starting a business/being a taxpayer). \*e-Denunciation service E196(for receiving denunciations online). \*e-mail service (for tax-related notifications to subscribers). \*mobile application-GİB Mobile (for tax payment and tax-related notifications). \*social media (for tax-related notifications). \*call center (for consulting information service, dept inquiry and denunciation service).  |
|  | If yes | Please specify the type of evaluations and the results found. |  | Taxpayer Satistaction Survey:<https://www.aa.com.tr/tr/ekonomi/gelir-idaresinden-memnuniyet-artti/1981161> Revenue Administration conducts Taxpayer Satisfaction Survey periodically (every two years). This survey targets at all taxpayers including SME and it is a general satisfaction survey which consists of physical conditions, personnel and service process. According to results of the survey, adjustments are made by the administration.  |
| 4.2.4 | **Does your tax administration use information from VAT returns to verify income tax returns (and vice versa)?**  | yes |  |
|  | *Optional - Please provide any further information on* ***Tax compliance procedures*** *in your economy that you deem relevant for the assessment:* |  | *According tıo the 11th Development Plan EFFICIENCY IN INCENTIVE APPLICATIONS Working Group Reports: There are supports such as VAT exemption, customs tax exemption, income tax reduction, Income Tax Withholding, Tax incentives applied by the public for R&D activities, Insurance Premium Employer Share Support, Insurance Premium Worker Share Support, VAT Refund.*[*https://www.sbb.gov.tr/wp-content/uploads/2020/04/TesvikUygulamalarindaEtkinlikCalismaGrubuRaporu.pdf*](https://www.sbb.gov.tr/wp-content/uploads/2020/04/TesvikUygulamalarindaEtkinlikCalismaGrubuRaporu.pdf) |

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| --- | --- |
| **Self-assessed level (1 through 5, whole and half numbers) for the overall dimension – Operational environment for SMEs:**  | **5**Turkey has made progress in digital management for SMEs, Company registration for SMEs, Business license and Tax compliance procedures. |

1. E-Government refers to the use by the governments of information and communication technologies (ICTs), and particularly the Internet, as a tool to achieve better government. [↑](#footnote-ref-2)
2. Digital Government refers to the use of digital technologies and data, as an integrated part of governments’ modernisation strategies, to create public value. It relies on a digital government ecosystem comprised of government actors, non-governmental organisations, businesses, citizens’ associations and individuals which supports the production of and access to data, services and content through interactions with the government.

*Source: OECD Recommendation of the Council on Digital Government Strategies (2014)* [↑](#footnote-ref-3)
3. Digital services can be understood as services provided through a government website, e-mail, social media or mobile application. [↑](#footnote-ref-4)
4. Refers to the right to provide data to public sector organisations only once, calling to the public sector to establish governance, standards and infrastructure needed to share and re-use data, respecting data protection and any other relevant regulation ([OECD,2019](https://www.oecd-ilibrary.org/governance/digital-government-index_4de9f5bb-en;jsessionid=Hy8NUMSrQzIsv5gFwgZasbcL.ip-10-240-5-93)). [↑](#footnote-ref-5)
5. **Not digital**: no single step of the service process can be realised in a digital way;

**Partially digital**: one or more, but not all steps in the service process can be realised in a digital way;

**Fully digital**: all steps of the service process can be realised in a digital way. [↑](#footnote-ref-6)
6. General Data Protection Regulation [↑](#footnote-ref-7)
7. Activities can range from hackathons to media campaigns to consultations about data needs. [↑](#footnote-ref-8)
8. Open data innovation is the ability of SMEs to use open data sets (e.g. of public sector organisations) to create added value through new products and services. [↑](#footnote-ref-9)
9. Through surveys and proactive feedback requests, web statistics, social media, etc. [↑](#footnote-ref-10)