

## Administrative Fines Applicable in 2026 Under the Turkish Commercial Code

With the Communiqué on the Administrative Fines Applicable in 2026 pursuant to the Turkish Commercial Code No. 6102 (the “**Communiqué**”), published in the Official Gazette dated 17 December 2025 and numbered 33110, the administrative monetary fines stipulated under various provisions of the Turkish Commercial Code (“**TCC**”) have been increased by 25.49%, in line with the revaluation rate determined for 2026. The applicable revaluation rate was announced under the General Communiqué on the Tax Procedure Law, published in the Official Gazette dated 25 November 2025 and numbered 33090.

The Communiqué will enter into force on 1 January 2026, and the updated administrative fine amounts specified in the table below will apply until 31 December 2026. The Communiqué can be accessed [here](#).

| #  | Reference | Violation Leading to an Administrative Fine  | Amounts (TRY) |
|----|-----------|--|---------------|
| 1  | 33/2      | Failure to register matters required to be registered with the trade registry within the prescribed period and in accordance with the applicable procedure | 22.194        |
| 2  | 38/1      | Making false or misleading statements for the purposes of registration and recordation   | 44.443        |
| 3  | 51/2      | Improper or unlawful use of a trade name   | 44.443        |
| 4  | 562/1 (a) | Failure to comply with the obligation to keep commercial ledgers   | 88.997        |
| 5  | 562/1 (b) | Failure to provide copies of documents relating to the company’s activities  | 88.997        |
| 6  | 562/1 (c) | Failure to have the opening, closing, or interim certifications of commercial ledgers duly performed   | 88.997        |
| 7  | 562/1 (d) | Failure to keep commercial ledgers in Turkish and in compliance with the other requirements set forth under the TCC  | 88.997        |
| 8  | 562/1 (e) | Improper or unlawful preparation of the inventory ledger   | 88.997        |
| 9  | 562/1 (f) | Failure to present documents stored on image and data carriers properly  | 88.997        |
| 10 | 562/2     | Financial statements prepared in a manner inconsistent with the standards of the Public Oversight, Accounting, and Auditing Standards Authority            | 88.997        |
| 11 | 562/13    | Failure to notify the Central Registry Agency regarding the relevant shares prior to the distribution of bearer shares to their owners                     | 173.801       |

For further information please feel free to contact us.



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