

CIVIL SOCIETY ORGANIZATION SET-UP QUESTIONNAIRE

I. Introduction of the project

Terminology:

The term civil society organizations (CSOs) is understood to encompass the narrow definition of civil society which relies on the following criteria:

- i. it is a voluntary organization established by a private instrument (contract, act on the establishment), rather than by law.
- ii. it may be a membership or non-membership.
- iii. it is not part of the government structure.
- iv. it is established to pursue public or mutual benefit goals.
- v. it is not-for-profit.

Therefore, the term includes associations, foundations, private institutions, centers, not-for-profit corporations, and any other organization falling under the above criteria. We recognize the existence of other forms of CSOs (e.g., political parties, religious organizations, trade unions) but for the purposes of this document, the focus is only on organizations under the narrow definition.

1. CSO Forms

- a. How many legal forms of CSOs exist under the laws of Turkey? [Number]
 1. Please insert the name in one box in your local language and write the English equivalent [Box for the names] [Example Dernek in Turkish=equals Association]
 2. Please pick one of the options for dernek: [Drop-down list]
 - I. It is a membership-based structure such as associations
 - II. It is a non-membership-based structure such as a foundation, charity, etc.
 - III. Mixed
 - IV. None of the above
 3. Please explain the form of dernek
 4. Please enter the legal definition for dernek.
 5. Please enter the reference to the law establishing dernek
- b. Can dernek be converted into a for-profit structure?

- i. Yes
 - ii. No
- c. Can dernek be converted into another CSO structure?
- i. Yes
 - 1. Please list the types of CSOs dernek can be converted to
 - ii. No
- d. Can a dernek remain unregistered to lawfully operate in Turkey?
- i. No
 - ii. Yes

II. Registration

- a. Which public authority in Turkey is responsible for the registration of dernek?
- b. Does the law recount the legal grounds for a public authority to refuse the registration application of dernek?
- i. Yes
 - 1. What are the legal grounds for the public authority to refuse registration?
 - ii. No
- c. Is it possible to appeal the refusal of the registration of dernek?
- i. Yes
 - 1. Please provide a reference (i.e., name of the code and the article(s)) to the law covering appeal procedure and conditions.
 - ii. No
- d. Please list the names of the documents required for the registration of dernek.
- e. Is there a particular requirement or limitation in relation to naming dernek? For example, in some countries, the name of the CSO should reflect the activity of the CSO. Does this exist in your country?
- i. Yes
 - 1. Please list the requirements.

ii. No

f. Does dernek have to have a registered address in the country?

- i. No
- ii. Yes

1. Can it be a mailbox address?

- i. Yes
- ii. No

2. Can it be a personal home address?

- i. Yes ii.
- No

3. Is dernek obliged to have an office space?

- i. Yes ii.
- No

g. Does the law include a prescribed timeline for the registration of dernek?

- i. Yes

a. What is the legally prescribed timeline?

- ii. No

h. Is dernek automatically registered in case the public authority does not respond to your application after the legally prescribed period? For example, in the Czech Republic, 30 days after the submission of the application, if you do not get a response from the authorities, your association is legally presumed to be registered. Does this exist in your country?

- i. Yes
- ii. No

j. Can you register dernek electronically?

- i. Yes

1. Please provide the link to the site where you can register dernek electronically.

- ii. No

k. Can you give a power of attorney to someone to register the dernek for you?

- i. Yes
 - ii. No
- l. Is registration with any other public authority required to set up dernek (e.g., trade registry, tax authority, etc.)?
- i. Yes
 - 1. Please list the names of the public authorities
 - ii. No

III. Founders

- a. Are there any eligibility criteria for founders of dernek?
- i. Yes
 - 1. Please describe the eligibility criteria for founders
 - ii. No
- b. Is there a minimum number of founders required by law to establish dernek?
- i. Yes
 - 1. Please insert the number of founders required
 - ii. No
- c. Does the founder have to be a national of Turkey to found dernek?
- i. Yes
 - ii. No
- d. Does the founder have to have residency in Turkey in order to become a founder for dernek?
- i. Yes
 - ii. No
- e. Are there any other conditions attached to being a founder for dernek? For example, being a national and residing in the country at the same time, having a work visa, being an EU national, etc.?
- i. No
 - ii. Yes

1. Please list the conditions

f. Can a legal entity become a founder for dernek?

i. Yes

1. Is there a condition for the legal entity to become a founder for dernek?

i. Yes

1. What are the conditions for a legal entity to become a founder for dernek?

ii. No

ii. No

g. Can founders be personally liable for activities of dernek?

i. Yes

1. Please provide more information about the personal liability

ii. No

IV. Internal governance structure

1. Internal structure requirements

a. Are there obligatory internal governance bodies for dernek?

i. Yes [Tick boxes]

1. General assembly

1. Is there a minimum number of members required for the general assembly?

I. No

II. Yes

1. What is the minimum number of members for the general assembly?

2. Treasurer

3. Supervisory board

1. Is there a minimum number of members required for the supervisory board?

i. No

ii. Yes

2. What is the number

3. Do members of the executive board need to be a citizen of Turkey?

i. Yes

ii. No

4. Do members of the executive board need to be legal residents in Turkey?

i. Yes

1. Do members of the executive board have to be permanent residents?

a. Yes

b. No

ii. No

5. Are there eligibility criteria for executive board members of dernek?

i. Yes

1. What are the eligibility criteria such as age, education, etc?

ii. No

4. Statutory representative(s): [Tick boxes]

1. Director/President

2. Executive Board

1. Is there a minimum number of members required for the executive board?

I. No

II. Yes

1. Enter the number

2. Do members of the executive board need to be a citizen of Turkey?

i. Yes

ii. No

3. Do members of the executive board need to be legal residents in Turkey?

i. Yes

1. Do members of the executive board have to be permanent residents?

a. Yes

b. No

ii. No

4. Are there eligibility criteria for executive board members of dernek?

i. Yes

1. What are the eligibility criteria such as age, education, etc?

ii. No

5. Auditor

6. Other

1. Please insert the names

ii. No

b. Are members of the obligatory governing bodies personally liable for activities of dernek?

i. Yes

1. Please provide the name(s) of the governing body whose members are personally liable and information about the personal liability

ii. No

c. Are members of the obligatory governing bodies personally liable for performing their duties?

i. Yes

1. Please provide more information about the personal liability

- ii. No
- d. Is dernek required to include representatives of public authorities in its internal governance structure (e.g., reserve a seat on its Board for a public officer)?
 - i. Yes
 - 1. Please provide more information about the requirement
 - ii. No

2. Members of dernek

- a. Is dernek allowed to have members? (If no, exit this section 2 and go to 3)
 - i. Yes
 - a. Do the members of dernek need to be nationals of Turkey?
 - 1. Yes
 - 2. No
 - b. Do members of dernek need to be resident in Turkey?
 - 3. Yes
 - 4. No
 - c. Do members of dernek need to present a clean criminal record?
 - 1. Yes
 - 2. No
 - d. Do members of dernek need to be of certain age? 1. Yes
 - a. What is the age limit to become a member of dernek? 2. No
 - e. Are there any other conditions to become a member of dernek which are not covered above?
 - i. Yes
 - a. Please describe the additional conditions
 - ii. No
 - g. Is dernek obliged to provide any financial or non-financial benefits to its members?

i. Yes

1. What are the obligatory benefits dernek needs to provide to its members?

ii. No

h. Is dernek obliged to pay any of the below, on behalf of its members?

[Tickbox]

1. Health insurance

2. Social security contribution

3. Other

1. Please explain

3. Employees

a. Can an employee of dernek be based and work from outside of Turkey?

i. Yes

ii. No

b. Can a foreigner (non-Turkey national) be an employee of dernek?

i. Yes

1. Are the conditions attached to a foreigner working for dernek?

i. Yes

1. Please explain the conditions

ii. No

ii. No

c. Is there a requirement to retain full-time employees for dernek?

i. Yes

1. Is there a minimum number of full-time employees?

i. No

ii. Yes

1. What is the minimum number?

ii. No

d. Is there a requirement to retain a minimum number of local staff prescribed by law for dernek?

i. No

ii. Yes

1. What is the requirement?

e. Is dernek obliged to pay any of the below, on behalf of its employees? [Tick box]

1. Health insurance

2. Social security contribution

3. Other

1. Please explain

4. Volunteers

f. Is there a requirement to sign contracts with volunteers of dernek?

i. Yes

ii. No

g. Is there a requirement to reimburse volunteers for their work?

i. Yes

1. Please describe the requirement.

2. Is the reimbursement subject to tax?

i. Yes

ii. No

ii. No

h. Is dernek obliged to pay any of the below, on behalf of its volunteers? [Tick box]

4. Health insurance

5. Social security contribution

6. Other

1. Please explain

V. Costs

a. Is there a minimum amount of funding capital required for the registration of dernek?

i. Yes

1. What is the amount of funding capital required for registration?

ii. No

b. Is there a registration fee to be paid to public authorities to register dernek?

i. Yes

1. How much is the registration fee for dernek?

ii. No

c. In which languages can you submit the documentation of dernek? [Drop-down of languages to choose from - multiple options]

d. Do you need to notarize your documents in order to register dernek?

i. Yes

ii. No

VI. Goals and activities

a. Are there any restrictions on the permissible goals of dernek? (Goals mean aims, mission, what dernek is trying to achieve)

i. No

ii. Yes

1. Please list all the goals that are not permissible to derneks

b. Are there any restrictions on the permissible activities of dernek? (Activity means any actions dernek can take to pursue its goals)

i. No

ii. Yes

1. Please list all the activities that are not permissible for derneks

c. Does dernek have to secure a particular permission (apart from legally registering) from a public authority to implement its chosen activity. For example, in some countries, you have to get permission from the Ministry of Interior to work with refugees.

i. Yes

1. Please choose which groups

- Refugees/ Immigrants
- Children
- Human Rights Defenders
- LGBTQI+
- Homeless
- HIV-positive people
- Women
- Religious groups
- Ethnic minorities
- People with disability
- Prisoners
- Journalists
- Other: Please indicate

1. When you choose a group, you answer the following questions. [For each chosen option]

1. What are the conditions for obtaining the permission?
2. Who is the responsible body for granting permissions?
3. What are the repercussions for non-compliance?

ii. No

d. Can dernek run economic activities?

i. Yes

1. Please provide the legal definition of economic activity applicable to dernek in Turkey.
2. What are the conditions for dernek to run economic activities?

ii. No

VII. Tax

a. What sources of income are taxable for dernek? [Dropdown menu]

- Donations from individuals who Turkey (Subsidies, grants, etc.)
- Public funding
- Membership fees are in
- Grants from private legal entities
- Donations from private legal entities in Turkey
- Donations or grants from abroad
- Legacies
- Loans by public and private donors and international organizations
- Revenue from commercial activities
- Revenues from own assets
- Sponsorships
- Other (type):(put a box here please for entering text.

- b. Does dernek need to submit tax documents to public authorities for registration purposes?
- i. No
 - ii. Yes
 1. Under which circumstances does dernek have to submit tax documents? For example, when you run economic activities.
 2. Which document does dernek need to file? [please provide the name of the forms and link if possible]
 3. To which public authority dernek should file the initial tax documents?
 4. Is there a specific timeline for dernek to submit tax documents during registration?
 - i. Yes
 - a. Please provide the timeline
 - ii. No
- c. Does dernek have to file tax returns every year?
- i. Yes
 1. Under which circumstances does dernek have to file tax documents? For example, when dernek runs economic activities.
 2. Please provide the name of the form and the link (if possible)
 - ii. No
- d. Does dernek have to file additional tax documents every year?
- i. Yes
 1. Under which circumstances does dernek have to file additional tax documents? For example, when dernek runs economic activities.
 2. Please provide the name of the form and the link (if possible)
 - ii. No
- e. Is dernek tax-exempt by law?
- i. Yes
 - a. Does dernek have to register separately for tax-exempt status?
 - i. Yes

1. Please provide info on how to register for tax-exempt status.

ii. No

ii. No

f. Are there any tax benefits available for donors who are individuals donating to dernek?

i. Yes

1. What is the tax benefit for donors who are individuals?

2. What are the conditions for obtaining the benefit above?

ii. No

g. Are there any tax benefits available for donors who are legal entities donating to dernek?

i. Yes

1. What is the tax benefit for donors who are legal entities?

2. What are the conditions for obtaining the benefit above?

ii. No

h. Should dernek issue a receipt after accepting donations?

ii. Yes

iii. No

i. Should dernek have to have bookkeeping for tax purposes?

i. Yes

1. Under which circumstances does dernek have to have bookkeeping for tax purposes? For example, when you run commercial activities.

2. Please explain the requirements attached to bookkeeping (e.g., retainment timeline)

ii. No

j. What are the conditions for dernek to be considered a tax resident in Turkey?

k. What are the consequences of not complying with tax obligations for dernek?

VIII. Banking

1. Opening a bank account

- a.** Do you need to go to the bank in person in order to open a bank account on behalf of dernek?
- i. Yes
 - ii. No
- b.** What are the most common documents the banks require dernek to present in order to open a bank account in Turkey?
- c.** Who is authorized to open a bank account on behalf of dernek?
- d.** **Is there a requirement to obtain the approval of a public authority in Turkey to open a bank account on behalf of dernek?**
- i. Yes
 - 1. Please name the public authority responsible for approval
 - 2. Provide more information about the procedure ii. No
- e.** On average, how long can it take to open a bank account in Turkey? Please choose one of the options. [Dropdown menu]
- 1. One day
 - 2. Up to one week
 - 3. Up to fourteen days
 - 4. Up to a month
 - 5. More
- f.** Can a person open a bank account for dernek before the dernek is officially registered in Turkey?
- i. Yes
 - 1. Are there any specific conditions to be met in order to open a bank account for dernek before it is officially registered?
 - 1. Yes
 - a. Please describe the conditions [a box for lawyers to list the conditions here]
 - 2. No
 - ii. No

- g.** What are the most common documents required by the banks in order for an individual to open a bank account in Turkey? [a box for lawyers to list the documents here]

2. Banking activities

- a.** Does the bank subject dernek to a due diligence process (i.e., ask specific questions and require documentation) when:

1. Sending money

- i. No
- ii. Yes

1. Please describe the requirements

2. Receiving money

- i. No
- ii. Yes

1. Please describe the requirements

4. Depositing cash

- i. No
- ii. Yes

1. Please describe the requirements

5. Other banking activities [Put a box here for lawyers to write the name of the activity. If they write one activity, put a box which says:] Please describe the banking activity and requirements

3. Obligations and reporting requirements

- a.** Does Turkey have anti-money laundering legislation?

- i. Yes

1. Please provide the name of the legislation and a link, if available

- ii. No

- b.** Could there be any circumstances under which banks are obliged to disclose dernek's financial information to a regulatory authority or public official?

- i. Yes
 - 1. Under which conditions do banks disclose dernek's financial information to a regulatory authority or public official?
 - 2. What information do they provide to the regulatory body?
 - ii. No
- c. Do banks in Turkey have to routinely (i.e., annually) report to a public authority in Turkey in relation to dernek's account?
- i. Yes
 - 1. Please explain the reporting requirement
 - ii. No
- d. Is Turkey subject to OECD's Common Reporting Standards (CRS)?
- i. Yes
 - 1. Are there human rights-related exemptions?
 - i. Yes
 - ii. No
 - ii. No

IX. Funding and fundraising

- a. What are the permitted possible sources of funding for dernek? Please choose the options that apply. (Lawyer will select the ones that are allowed in their country - multiple options are possible)
- Donations from individuals who are in Turkey (Subsidies, grants, etc.)
 - Grants from private legal entities
 - Donations from private legal entities in Turkey
 - Donations or grants from abroad
 - Legacies
 - Loans by public and private donors and international organizations
 - Revenue from commercial activities
 - Revenues from own assets
 - Sponsorships
 - Other (type):(put a box here please for entering text.
- b. Are there any restrictions or limitations in place related to the sources of funding selected above? (Note to IT: Give us advice on the best way to put this question)
- i. Yes
 - 1. Please select a source of funding and describe the limitation

ii. No

c. Are there any limitations to transferring funds abroad?

i. Yes

1. Please describe the limitation

ii. No

d. Does dernek have to report to public authorities in Turkey when receiving funding from abroad?

i. Yes

1. Which public authority does dernek need to report?

ii. No

e. Which digital tools can dernek use to raise funds? Please choose the one(s) that apply and answer the following questions for each.

i. Crowdfunding platforms

i. Is there a law that regulates the usage of crowdfunding platforms?

i. Yes

2. Do you need permission from public authorities to use it?

i. Yes

ii. No

3. Is there any cap on the amount you can collect?

i. Yes

1. What is the cap?

ii. No

4. Is there a cap on the amount you can use as the admin cost?

i. Yes

1. What is the cap?

ii. No

5. Is there a reporting requirement?

i. Yes

1. What is the reporting requirement?

ii. No

6. Does dernek need to open a separate bank account to deposit the money collected?

i. Yes

ii. No

7. Are there any other major restrictions that apply?

i. Yes

1. Please describe the restriction

ii. No

ii. No

ii. Donations of virtual currencies (such as bitcoin or other cryptocurrencies)

1. Is there a law that regulates the usage of virtual currencies?

i. Yes

2. Do you need permission from public authorities to use it?

i. Yes

ii. No

3. Is there any cap on the amount you can collect?

i. Yes

1. What is the cap?

ii. No

4. Is there a reporting requirement?

i. Yes

1. What is the reporting requirement?

ii. No

5. Are there any other major restrictions that apply?

i. Yes

1. Please describe the restriction

ii. No

ii. No

iii. Online payment systems (such as PayPal)

1. Is there a law that regulates the usage of online payment systems?

i. Yes

2. Do you need permission from public authorities to use it?

i. Yes

ii. No

3. Is there any cap on the amount you can collect?

i. Yes

1. What is the cap?

ii. No

4. Is there a cap on the amount you can use as the admin cost?

i. Yes

1. What is the cap?

ii. No

5. Is there a reporting requirement?

i. Yes

1. What is the reporting requirement?

ii. No

6. Does dernek need to open a separate bank account to deposit the money collected?

i. Yes

ii. No

7. Are there any other major restrictions that apply?

i. Yes

1. Please describe the restriction

ii. No

ii. No

f. Can dernek receive money via money transfer services (such as Western Union)

i. Yes

1. Do you need permission from public authorities to use it?

i. Yes

ii. No

2. Is there any cap on the amount you can collect?

i. Yes

1. What is the cap?

ii. No

3. Is there a reporting requirement?

i. Yes

1. What is the reporting requirement?

ii. No

4. Are there any other major restrictions that apply?

i. Yes

1. Please describe the restriction

ii. No

ii. No

X. Other reporting procedures and public oversight

a. Which public authority oversees dernek's activities?

b. Does dernek need to keep books for accounting purposes?

i. Yes

1. Is there a financial threshold for this requirement?

i. Yes

1. What is the threshold?

ii. No

i. No

c. Is dernek required to audit its books?

i. Yes

1. Is there a financial threshold for this requirement?

i. Yes

1. What is the threshold?

ii. No

ii. No

d. Does dernek need to submit a (narrative) report on its activities to a public authority?

i. Yes

1. Which public authority?

2. How often?

3. What is the required content of the report?

4. Is there a template/form dernek needs to fill?

i. Yes

1. Please provide a link to a template/form, if available.

ii. No

ii. No

e. Does dernek need to submit a report on its financial activities to a public authority?

i. Yes

1. Which public authority?

2. How often?
3. What is the required content of the report?
4. Is there a template/form dernek needs to fill?

i. Yes

1. Please provide a link to a template/form.

ii. No

ii. No

XI. Closing down dernek

a. Is it possible to file for a voluntary dissolution of dernek?

i. Yes

1. Who can initiate the voluntary dissolution?
2. How long does it take to dissolve dernek?
3. What documents are required for dissolution of dernek?
4. Is there an administrative fee for voluntary dissolution of dernek?
5. If dernek has assets, is a liquidation procedure required?

a. Yes

i. Who can be the liquidator?

1. Does dernek have to pay for the liquidator? ii.
What is the procedure for liquidation?

iii. How long does it take?

b. No

b. Can dernek decide on the use of remaining assets after liquidation?

i. Yes

1. What are the conditions?

ii. No

c. Are there conditions under which the public authority can close down a dernek which are specific to dernek?

i. Yes

1. Please list the conditions ii. No

d. Can dernek appeal the decision of the regulatory authority about closing down?

i. Yes

ii. No

XII. Additional Information

a. If there are law firms that you know of which are specialized in dernek law in Turkey, please provide the contact details for maximum 3 of them. (Not a required question)