

Q4 2022

December

2022

Issue

# NEWSLETTER

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## FOREWORD

Dear DBA member, partner and reader:

At the end of each year; I review my tasks which I set during the year, accomplishments, failures, and what I will do in the following year. I am sure I am not alone. 2022 was a year in which we experienced the beginning of war, energy crisis and economic downturn worldwide. Having said that, a lot of us have had lots of successes in our personal or professional lives. In this sense; along with many other things, as being a part of both DBA and Randstad, I feel lucky. And, I am excited to welcome 2023 with great hope.



With the completion of 2022, the term of the DBA chairman, Gregor van der Mark, will come to an end. He had significant success putting all together and growing DBA together with the board and all members who contributed. I would like to thank him for his services and wish him great success in his new role in his company as well. With this, I also would like to say that DBA will continue to grow with a new board in 2023.

On another note, I would like to welcome our new members which joined in the last quarter of the year: WRT Law, United, Krogman Metals BV, Fit Brokoli, Metyis.

In line with our goals and values, we have accomplished significant tasks, got together in events during the year. The ones we had during Q4 can be found below:

- Economic Outlook Q4 with guest speaker Osman Cevdet Akcay
- DBA Turkey Gala 2022
- Farewell DBA Turkey Chairman Gregor van der Mark
- Meeting with Executive MBA Students
- BNR Wereldveroveraars with 2 DBA Members

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## FOREWORD

I also would like to add some notes from my professional expertise. In terms of human resources, 2022 has been a very interesting year for both companies and employees. While the number one supporter of growth in many industries was talent; there was a slowdown in growth due to the talent scarcity in the other sectors.

In light of the above; in the coming period, the happiness of talents in our companies will be extremely important for all organizations. The basic expectations of talents will continue to be in organizations that coincide with their own values, where they can work in a flexible and stable environment. Companies will have the task of creating workspaces that bring happiness and inspiration to their employees, as well as giving priority to diversity. We will enter a period where companies that pay attention to the happiness and living standards of employees in this regard will lead their domains.

Before ending, I would like to thank the Ambassador Joep Wijnands, the Consul General Arjen Uijterlinde, our valued members, the Board of Directors of DBA and the Istanbul and Ankara teams of the consulate and embassy for their unwavering support.

I wish 2023 will bring peace, happiness, health and success to all!

Ufuk Gedikli  
General Manager, Randstad Türkiye  
Board Member, Dutch Business Association

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## DBA NEWS

### 5 Oktober 2022 Farewell to our DBA Turkey Chairman

We said farewell to our DBA Turkey Chairman, Gregor van der Mark.

A luncheon was organized by Board Member Denny Caouki, many of our valued Board Members and Consul General Arjen Uijterlinde were able to attend.

Denny made a speech on behalf of the Board to thank Gregor for his extraordinary dedication to the DBA Turkey and transformation the DBA underwent in his relatively short time as Chairman.

For this, he has our sincere thanks and gratitude, on behalf of the DBA Turkey we presented him with a small memento to remember us by.

The Consul General presented Gregor with a special gift on behalf of the Dutch Consulate in Istanbul as a token of appreciation for the close cooperation with the DBA Turkey.



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## DBA NEWS

### 13 Oktober 2022 Meeting with Executive MBA Students

The DBA was contacted by dr. Jost Sieweke; Program Director of the Executive MBA: Leading with Purpose of the Vrije Universiteit Amsterdam (VU Amsterdam) if he and his group of 10 part-time Executive MBA participants could arrange a meeting with the DBA Turkey to learn more about the specifics of making/doing business in Turkey and challenges Dutch companies may experience when entering the Turkish market, among others.

DBA members, handpicked by Jost, gave a presentation about their company, how they came to Turkey, and to each address one of the points of interest brought on by the students.

The location was gracefully provided by Diederik Leggers of Marlow Navigation and the organization planning was done by Erik Klomp of Novodoor.



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## DBA NEWS

### 3 November 2022 BNR Wereldveroveraars

Two DBA members, Erik Klomp of Novodoor and Esmeralda Sepers of Sepers CS, were guests at “Wereldveroveraars”, a weekly program on BNR radio.

The DBA Turkey was contacted by NLinBusiness to ask if we could make a shortlist of DBA members who fit this profile and ask them for a short description of themselves.

Erik was selected to talk about his experiences of doing business in Türkiye, with his company Novodoor, which provided the doors at the new Istanbul Airport.

Esmeralda was selected as Turcologist to explain more about Türkiye, its hierarchy, and legal aspects.

The podcast link can be found [here](#), in Dutch.



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## NEW MEMBERS

### WRT Law

WRT Law is dedicated to provide legal advice and expertise to entrepreneurs at the highest levels.

”We are a cohesive team of lawyers intensely focused on solving our clients’ most important problems. Doing so we are focused on achieving extraordinary results.” Yasemins’ personality reflects perfectly the main focus of the law firm WRT Law.

**WRT Law**  
Advocaten | Advies en Procedures

By taking not only the legal interest but also the personal and/or commercial interests of her clients into account, she will find “a road to Rome” for her clients.

Yasemin is head of Turkish Desk (<https://wrtlaw.nl/turkish-desk/>) and helps Turkish investors doing business in the Netherlands.



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## NEW MEMBERS

### United International Management B.V.

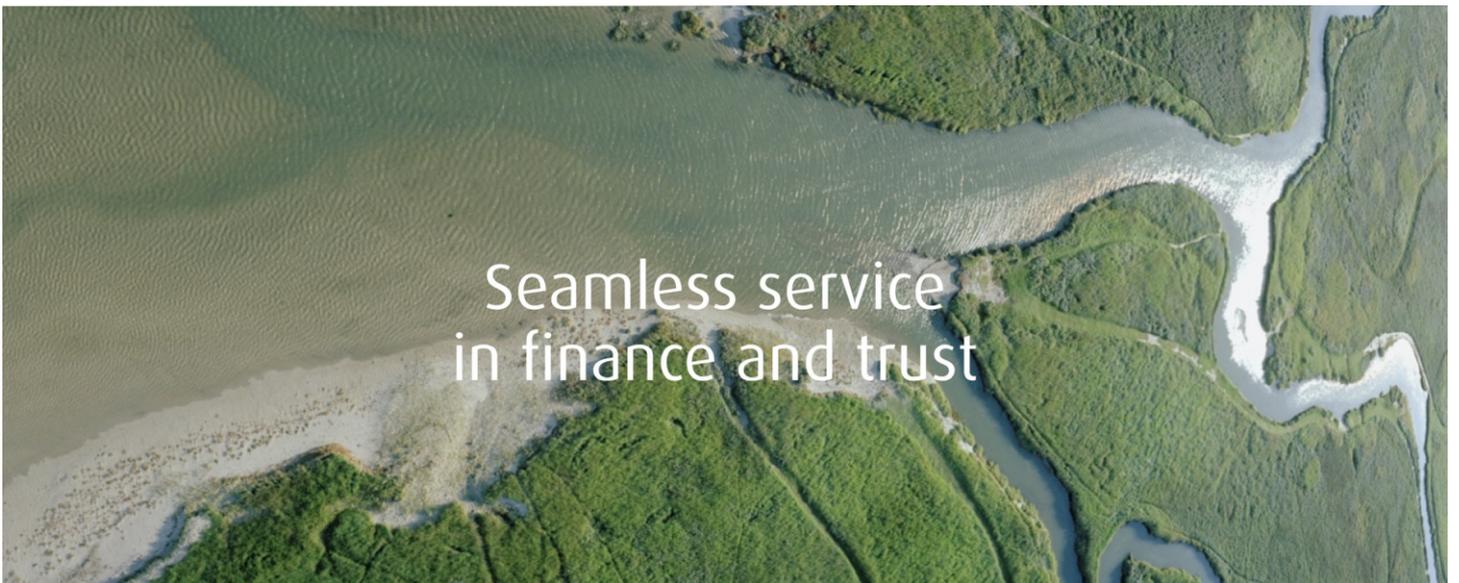
United – seamless service in finance and trust

United is an independent provider of legal and financial services with a truly personal approach. All of us, including our management, do business directly with and for you, actively and on your behalf. We unite disciplines, connect networks and cross borders to bring you the services you need and deserve.



Based in the Netherlands with offices in nine global financial hotspots, we offer a tailored range of seamlessly integrated services to businesses (from family firms to Fortune 500 companies), to the investment industry, and to wealthy individuals and families. Whatever your needs, and wherever your activities take you, we can tap into our resources around the world to bring you the best solutions.

United shoulders your administrative burden, including compliance. With our pioneering IT, including the AI-driven compliance support platform Pascal, our experts ensure you stay compliant as your activities and the legal environment you operate in evolve. So you can focus on what really matters to you.



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## NEW MEMBERS

### Fit Brokoli

Fit Brokoli is an online dietitian company that operates in Turkey, Romania, and the Netherlands.

We use machine learning and data analytics to enhance the human touch between our dietitians, a.k.a Brokolis and clients.



Our diverse team comes together with this purpose: We'll make Fit Brokoli the number one dietitian in the world.

Both end-users and companies who want to give Fit Brokoli as a well-being solution to their employees can use Fit Brokoli.

Our users can chat with their dietitians daily via WhatsApp. They can follow a certain diet plan with their dietitians or they can ask to change some habits or basically ask nutrition-related questions to their Brokolis.

You can call your dietitian Brokoli, or Bro in short!



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## NEW MEMBERS

### Metyis

We are a global, dynamic and forward-thinking firm operating across a wide range of industries, developing and delivering services and solutions.

At Metyis, we partner for impact, which means the success of our work lies in the power of execution. We go well beyond reporting by effectively interweaving disciplines while coacting perspectives and approaches.



With an embedded partnership model, we commit to driving sustainable growth for industry-leading organizations, elevating their potential with a long-term vision.

Our services and solutions allow our business partners to face the future from a place of understanding. We are committed to taking the capacities and capabilities required to improve performance to its full potential while enabling data-driven decision-making.

This collaborative environment allows Metyis to build strategies and execute them through an ecosystem that combines Big Data, Digital Commerce, Marketing & Design Solutions and Advisory Services. Our power of execution fosters the fresh and innovative thinking required to bring long-lasting impact and growth to our partners and clients.



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## PAST EVENTS

### 13 December 2022 Economic Outlook Q4: Turkey going into 2023

The Economic Outlook Q4: Turkey going into 2023:

Does the economy matter, or is it overwhelmingly politics? More muddle through to come or a certain predictable destiny?

Organized in cooperation with the Dutch Consulate General and our guest speaker economist Osman Cevdet Akçay took place at the Chapel of the Palais de Hollande.

The Networking Cocktail afterward was held in Palais de Hollande where the Q&A continued, and was gracefully extended by the Consulate to give everyone time to mingle and exchange thoughts.



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## PAST EVENTS

### 15 December 2022 DBA Turkey Gala

The DBA Turkey Gala 2022 evening was organized for our esteemed members as a token of appreciation for their loyal support.

We were honored by the presence of Ambassador Joep Wijnands, Consul General Arjen Uijterlinde, and Head of Economic Diplomatic Network Paul Zwetsloot.

This year we went all-out to make this a very special event with the band of Seran Bilgi, DJ, and special table decorations emphasizing orange.



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## FUTURE EVENTS

### Upcoming DBA Turkey Event Calendar

As DBA Turkey, we have the ambition to serve as many Dutch companies that have a business in Turkey and Turkish companies with ties to the Netherlands as possible.

Below you can see the upcoming event calendar.

For more information visit our event calendar [here](#)

Date	Month	Event Type	Speaker/Special	Location
31	January	General Assembly	Elections Boardmembers	Palais de Hollande
	March	Sustainability event	Eureko	Palais de Hollande
	March	Economic Outlook Q1	Osman Cevdet Akçay	Palais de Hollande



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## ECONOMIC UPDATE

- Major CBs are still facing high inflation, while signs of economic slowdowns and recessions are growing. Geopolitical issues have continued to create frictions in multiple markets, particularly in energy. While the current policy mix priorities growth based on low interest rates despite high inflation, June 2023 elections increasingly dominate the policy outlook in Turkey.
- While the economy started to slow in 3Q, mainly on the back of a slowdown in external demand, consumption has been robust as suggested by the recovery in retail sales and consumer confidence. However, leading indicators for 4Q suggest the slowdown is likely to continue. Accordingly, to ease financial conditions to support growth: i) the CBT resumed its rate cut cycle and cut 500bp ii) possibility of some easing in the current banking sector regulations along with targeted credit stimulus measures such as Credit Guarantee Fund (CGF) loans, which are currently in the pipeline iii) signals of increasing fiscal spending.
- In this environment: i) Inflationary pressures remain broad-based while elevated cost-push pressures, rising expectations and accommodative monetary policy stance hint at further challenges to the outlook ii) Deterioration in the terms of trade and supporting domestic demand at a time when external demand point to continuing external imbalances ahead iii) Financing of the c/a has relied heavily on inflows through net errors and omissions. Less supportive global backdrop should add challenges while a delay of Turkey's gas payments to Russia could reduce FX financing needs.
- New liraisation steps and the consequent rise in TRY deposit rates have led to a notable decline in locals' FX deposits recently, though the KKM stock seems stagnant at its peak. CBT's gross reserves have recovered losses since end July and reached at the highest year-to-date. This might be a sign of continued FX inflows through errors and omissions in the balance of payments. This creates room for the CBT to support the TRY in the short term, though this may require larger interventions ahead of elections.
- The Lira is likely to remain on a gradual depreciation path in the period ahead, provided that additional credit and fiscal stimulus measures are kept limited in view of external finance constraints.



Muhammet Mercan  
ING Turkey, Chief Economist

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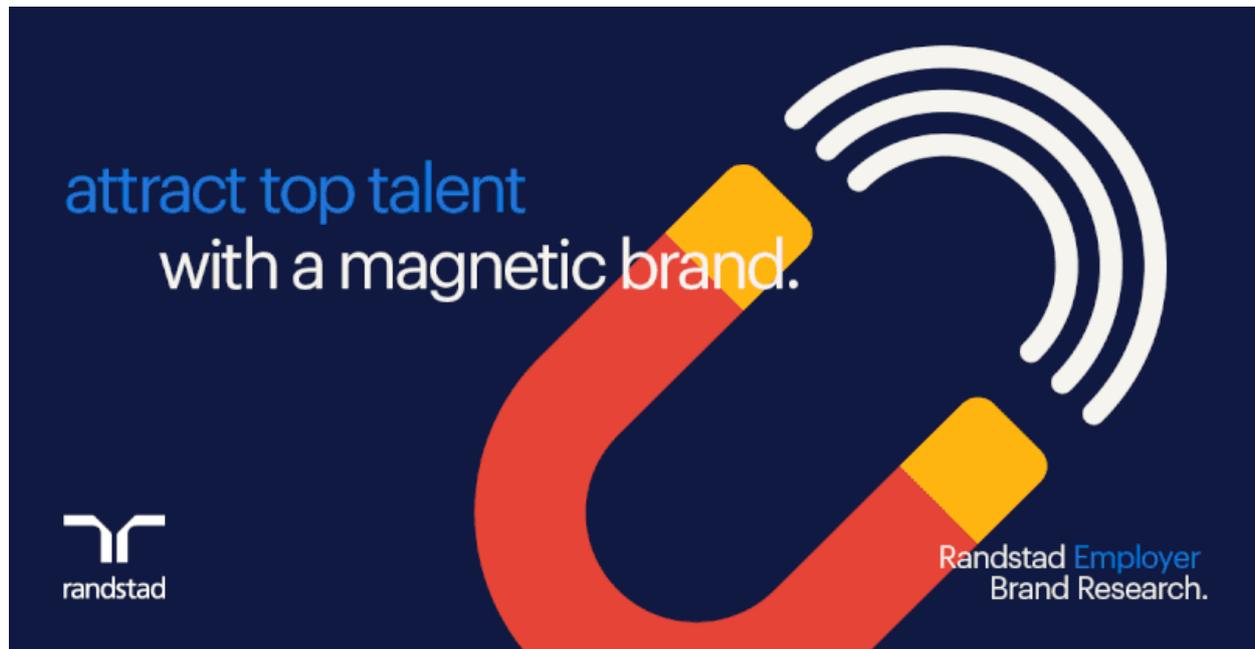
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## HR UPDATE

### What the workforce wants in 2023

Shortly after the pandemic began, Randstad research showed that most workers felt looked after by their employers, and two years later their positive views are reflected in this year's Randstad Employer Brand Research. Of the five top qualities working-age adults desire most in a job, most say their current employers deliver on most of these. Unfortunately, the most important one (salary & benefits) was not among the five. However, employers are credited for providing job security (cited by 69%), being financially healthy (68%), maintaining a good reputation (63%), offering a pleasant work atmosphere (63%), and achieving a healthy work-life balance (61%).

Can employers attract more job seekers by offering stronger non-monetary benefits in today's transformed labor market? While pay remains important to candidates, businesses are increasingly focused on creating a better talent experience for their workforce. This means offering more autonomy and flexibility while meeting the emotional and intellectual needs of workers to create a sense of belonging. Companies can then achieve a unique and compelling employer brand promise.



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## HR UPDATE

### Top 5 reasons to choose an employer

Attractive salary & benefits remain the most important driver since 2018. Furthermore, the rest of the top five drivers remain unchanged in 2022. Women tend to value drivers more than men, and lower-educated employees are the least demanding compared to the middle to higher educated.

#### salary&benefits

Attractive salary & benefits are consistently year over year the most important driver globally (61%) and tend to be more important to women (63%) than men (58%) as well as for the middle-educated (64%) than low (56%) and higher-educated (60%) working-age adults.

#### work&life balance

Work-life balance remains the second-most important driver globally (57%). Women (60%) feel more strongly than men (54%) about this. For the lower-educated, work-life balance is less important (52%) than mid-higher educated working-age adults (58%).

#### job security

Long-term job security, as it was a year ago, is the third most important driver (55%), more so for middle and higher-educated (57%) than lower-educated (51%) working-age adults.

#### work atmosphere

A pleasant work atmosphere is the fourth most important driver (54%) and this has not changed either in the past year. Women value a pleasant work atmosphere far more often than men (59% vs. 50%).

#### career progression

Career progression opportunities remain unchanged as the fifth-most important driver (49%). The lower-educated deem it somewhat less relevant (43%) compared to 50% of mid-higher educated working-age adults.

To download the report please visit [www.randstad.com.tr](http://www.randstad.com.tr)  
or contact [secil.alp@randstad.com.tr](mailto:secil.alp@randstad.com.tr)



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## LEGAL UPDATE

Brief summary of important legal developments under Turkish law in the fourth quarter of 2022 is as follows:

### I. Labor Law:

The minimum wage for 2023 is increased to Net TRY 8.506,80 (from Net TRY 5.500,35) and the State support granted to the employers is increased to TRY 250 (from TRY 100).

### II. Tax Law:

- (i) The revaluation rate, which is applied to annually increase taxes, fines, premium payments, is announced at the rate of 122,90% for 2023. The President has the authority to reduce or increase this rate by 50%.
- (ii) Accommodation tax, which was previously postponed twice, will finally come into effect as of January 1, 2023. To this end, the implementation communiqué on the accommodation tax has been published.

As is known, accommodation and other services provided in places such as hotels, motels, holiday villages, hostels will be subject to accommodation tax. Student dormitories are exempted from accommodation tax.

(iii) Certain significant amendments in tax legislation are as follows:

- In case of a capital reduction, taxation will be made on various different principles before and after 5 (five) years after the capital reduction.
- The period required to convert foreign and gold balances into Turkish Lira within the scope of corporate tax exemption in foreign currency-protected deposit accounts has been extended until December 31, 2023.
- The period for exemption from the annual declarations of the shares acquired and held by individual participation investors under certain conditions has been extended until December 31, 2027.

### III. Banking Law:

The restriction on commercial loans denominated in TRY set forth in the Banking Regulatory and Supervisory Authority's ("BRSA") decision dated July 7, 2022, has been modified by the BRSA's on October 21, 2022.

The BRSA has restricted the loan market with this modification, a new macro precautionary measure.

According to the new rule, as of November 1, 2022, companies (exc. bank and financial institutions) are not allowed to take out commercial cash loans in Turkish Lira in case:

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## LEGAL UPDATE

- They are subject to independent audit and
- Have FX cash assets above TRY 10 million, and
- Their FX cash assets are greater than 5% of total assets or net sales revenue of the last year.

### IV. Corporate Law:

The criteria for companies subject to independent audit as per Article 397 of the Turkish Commercial Code No. 6102 have been updated. Accordingly, conditions for being subject to independent audit for companies (other than whose capital market instruments are not traded in a stock market or other markets but are considered public under Capital Market Law; whose %25 of capital is owned by organizations such as unions, associations etc; those that publish daily newspapers across the country and; which are exempted from independent audit in other laws) have amended as follows:

- The total amount of assets required to be owned has been increased to TRY 70 million (from TRY 35 million).
- The annual net sales revenue, which should be obtained, has been increased to TRY 150 million (from TRY 70 million).
- The number of people the company has to employ has been reduced to 150 (from 175).

### V. Competition Law:

Turkish Competition Board (“TCB”) has announced that Meta Platforms Inc, Meta Ireland Limited, and WhatsApp LLC will pay approx. TRY 347 million (approx. USD 18.6 million) for the violations of Law on the Protection of Competition No. 4054.

According to TCB, Meta Platforms are the market leader for both online video advertising and social networking services. As a result, it has been impeding competitors by combining data from Facebook, Instagram and WhatsApp.

TCB has also initiated an investigation against Ferrero which includes Nutella, Kinder, Ferrero Focher and Raffaello. This investigation will examine whether the company is in a dominant position in the hazelnut purchase market and whether its pricing behavior is exploitative/unfair.

### VI. Real Estate Law:

Effective date of notary publics’ authority to conclude “immovable sales contracts”, has been postponed to July 1, 2023 (from January 1, 2023) due to the delay in the establishment of the information system that will enable the sharing of information and documents between the General Directorate of Land Registry and Cadastre and the notary publics.

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## LEGAL UPDATE

### VII. Press and Internet Law:

Significant amendments have been made in the Press Law No. 5187, Electronic Communications Law No. 5809 and some other laws. Amendments contain important regulations on various issues such as:

- “Crime of spreading misleading information to the public” has been added to Turkish Penal Code No. 5237.
- Scope of social network providers’ obligation to appoint representatives in Türkiye has been expanded. Obligations of social network providers to the state have been extended.
- The terms “over-the-top service” and “over-the-top service provider” have been defined. It is obligatory to obtain authorization from the Information Technologies and Communication Authority (“ITCA”) for the service to be provided within this scope.
- ITCA is authorized to request information and documents from the social network provider regarding structure, information systems, algorithms, data processing mechanisms etc. and to conduct an on-site inspection if deemed necessary. The requested information and documents must be provided to ICTA within a maximum of 3 (three) months.

These regulations have been highly criticized due to the concerns that they would restrict the freedom of the press and freedom of expression and cause the government to put pressure on individuals.

### VIII. Insurance Law:

The Regulation on the Acquisition, Storage and Sharing of Insurance Data has been published with the aim of protecting insurance data. The regulation contains the procedures and principles regarding the acquisition, storage, use of insurance data and all kinds of transactions to be carried out.

### IX. Debt Enforcement and Bankruptcy Law:

The Court of Cassation General Assembly of Civil Chambers has published a significant decision on unification of conflicting case-law.

The unification decision provides that even if the debtor, against whom enforcement proceedings have been initiated, objects to the enforcement proceedings by his/her lawyer, the lawsuit petition related to the action for the annulment of the objection must be served to the debtor.

**(For more information, please contact us via e-mail [sdundar@dundarsir.com](mailto:sdundar@dundarsir.com))**

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