

, CERTIFIED PUBLIC ACCOUNTANCY AND SWORN-IN CERTIFIED ACCOUNTANCY

DISCIPLINARY REGULATION

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PART ONE

GENERAL PROVISIONS

OBJECTIVE AND SCOPE

Article 1- The objective of this regulation is to regulate the the competent bodies will decide on disciplinary proceedings, the competent bodies to disciplinary action, the procedures of the objections against the disciplinary action and other relevant issues related to discipline regarding to professional members and candidate members of the professions.

LEGAL BASIS

Article 2- This Regulation is based on the provisions of article 50 of the Law No. 3568.

DEFINITIONS

Article 3- Definitions in this Regulation;

Law: The Law of Certified Public Accountancy and Sworn-in Certified Public Accountancy with the number 3568,

Ministry: Ministry of Finance,

Union: (The definition that amended by the Article 1 of the Regulation that was published on the Official Gazette date 27.09.2007 and number 26656; Effective: 27.09.2007) Union of Chambers of Certified Public Accountants and Chambers of Sworn-in Certified Public Accountants of Turkey (TURMOB),¹

Chambers: Chambers of Certified Public Accountants and Chambers of Sworn-in Certified Public Accountants,

Professional Accountant: Certified Public Accountant and Sworn-in Certified Public Accountant,

Aspiring Professional Accountant: Person having practical experience to become a professional accountant

Client: Owner of the entity.

¹ **The definition before the amendment,** Union: Union of Chambers of Certified Public Accountants and Chambers of Sworn-in Certified Public Accountants of Turkey (TURMOB),

PART TWO

DISCIPLINARY PENALTIES

TYPES OF DISCIPLINARY PENALTIES

Article 4- The disciplinary penalties apply to professional members and candidate members of the professions as follows:

- a) **Warning:** Written statement to a professional member and candidate member of the profession about the need to be more careful in the conduct of the profession.
- b) **Reprimand:** Written statement to a professional member and candidate member of the profession about the duties and behavior is flawed.
- c) **Temporarily retention from professional activities:** Without prejudice to the professional capacity, to retain from professional activities for not less than six months and not to be more than a year.
- d) **Removal of the Sworn-in CPA title:** Removing the title of Sworn-in of a Sworn-in Certified Public Accountant and taking back of the seal.
- e) **Dismissal from the profession:** Dismissal of a professional member by taking back his/her certification and not to permit to execute the profession again.

WARNING PENALTY

Article 5- Warning penalty is applied in the following cases:

- a) **(The subparagraph that amended by the Article 2 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)** to remain apathetic and irrelevant against clients' business, to act contrary to the provisions in the engagement on professional subjects treated with clients, in case of termination of the engagement by the parties, client's books and documents is not submitted within thirty days by transfer and delivery notes (except in the case that professional member reported to the Chamber that the transfer and delivery process have not been done),²
- b) contrary to the circulars, etc. provisions of the directive published by the Union, acting as disturbance professional discipline,
- c) to be caused or knowingly permitted to the candidate member of the profession to making things incompatible with the dignity and honor of the profession or tolerate to this action,
- d) **(Repealed by the Article 2 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656. EFFECTIVE DATE 27.09.2007)**³
- e) (Amendment: OJ-04.08.2015-29435) Using a signboard being contrary to legislation
- f) **(The subparagraph that amended by the Article 2 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)** Customer notification lists in full and accurate are not submitted to the Chamber in due time,⁴
- g) Failure to comply with the social responsibility provisions prescribed in law and regulations,

² Before the amendment of the article 5/a to remain apathetic and irrelevant against clients' business,

³ Before the repealed of the article 5/a False notice or complaint to relevant organization about another professional member,

⁴ Before the amendment of the article 5/f: **Customer notification lists are not submitted to the Chamber,**

- h) Despite to request in writing at least two times, non-payment of due fees of the Chamber though justification,
- i) Failure to submit the address change in due time according to the provisions of the Regulation on Working Principles and Procedures of (...) (Repealed Article: OJ-04.08.2015-29435) Certified Public Accountant and Sworn-in Certified Public Accountant,
- j) During the execution of the profession; being a party to the conflict interest on the issues unrelated to the task,
- k) **(The subparagraph that amended by the Article 2 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)** not to provide all documents and information by the members to Chamber board, supervision, discipline boards in relation to the tasks requested by these boards,⁵
- l) **(The subparagraph that added by the Article 2 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)** Directing the employees of another professional member to seize or explain the colleague or his/her clients' business secrets.
- m) **(The subparagraph that added by the Article 2 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)** Except the above-mentioned matters, acting contrary to the dignity and honor of the profession, behave shaking the confidence required by the task.

CONDEMNATION PENALTY

Article 6- Condemnation penalty applies under the following conditions:

- a) **(The subparagraph that amended by the Article 3 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)** over a period of three years, repeated any action punishable with warning,⁶
- b) Using of titles that is not acquired by professional members,
- c) Sworn-in Certified Public Accountants to deal with the business of his/her, his/her spouse (even if divorced) up to the third degree, one of the procedures and descendants (this degree included) and affinity kinship and kinship by marriage ha ownership or partner or managing companies, or to certify the work the Certified Public Accountants who are same degree relatives.
- d) Professional accountants to approve the job without written service engagement foreseen in the Regulation on Working Principles and Procedures of (...) (Repealed Article: OJ-04.08.2015-29435) Certified Public Accountants and Sworn-in Certified Public Accountants;
- e) Professional accountants to book accounts and provide services to clients who identified by the official institutions and organizations that they conduct false or misleading document (except for assignments as required by the chamber), after the declaration of those by the chambers and the Union,
- f) Failure to comply with the advertisement ban by professional members,

⁵ Before the amendment of the article 5/k: **Except the above-mentioned matters, acting contrary to the dignity and honor of the profession, behave shaking the confidence required by the task.**

⁶ Before the amendment of the article 6/a Over a period of three years, repeated any action punishable with warning

- g) **(The subparagraph that amended by the Article 3 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)** Professional members to accept to serve at wages under the minimum fee schedule, although the fees not charged contrary to wages regulations continuation of service in later years,⁷
- h) Accepting to serve to clients who have been refused to serve as acting contrary to the Wages Regulation and their names announced by the chamber and the Union (except for mandatory assignments by the chamber),
- i) Providing professional activities using the titles without enrolling in the list of public practitioners,
- j) Except their own books, book keeping, having an accounting firm or being a partner of an accounting firm by a Sworn-in Certified Public Accountants,
- k) Providing service proposal to the clients knowing that they have an engagement with another professional member and having negative comments about other professional members,
- l) Regarding to the services under the responsibility of a professional member with same title, without having duties and responsibilities, providing opinion and negative criticism about the applications against to the clients, by another professional member
- m) to ensure the conduct of the profession as needed, without assigning a responsible partner registered in the Registry of the Chamber that the branch is registered and opening of more branches than the number of such partner,
- n) Without necessary due care and diligence inadvertently, signing, auditing and certifying the declarations and notifications by professional members in contrary to legal regulations and norms and standards in place,
- o) to determine that the presidents and members of the boards of Chambers and the Union behaved in violation of applicable laws and regulations regarding to their such roles,
- p) (...) (Repealed Article: OJ-04.08.2015-29435) Certified Public Accountants to sign more than one deceleration without be registered into public practice registry,
- q) (...) (Repealed Article: OJ-04.08.2015-29435)
- r) **(The subparagraph that added by the Article 3 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)** not to have Office Registration Certificate, not to endorsed it in due time,
- s) **(The subparagraph that added by the Article 3 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)** non-compliance with the "office standards" determined by the General Assembly of the Union, workplace not to be in the form of an independent office, to be interbedded with another self-employed professional activity or commercial activity, place of residence used as a house is also used as office, a professional member has (except in the case of partnership) more than one office
- ş) (Amended article: OJ-04.08.2015-29435) If the professional accountant who resigned while working as a professional accountant in business at the accounting firm, and who are eligible to make the profession by completing his/her practical experience serve their customers without the consent of their profession accountants, unless they exceed two years from the date of professional licenses, or from date of the termination of the employment contract,

⁷ Before the amendment of the article 6/g Professional members to accept to serve at wages under the minimum fee schedule,

- t) **(The subparagraph that added by the Article 3 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)** Professional members having unreal or misleading statements about himself, his services and activities,
- u) **(The subparagraph that added by the Article 3 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)** Employing third parties to have or promised to have fees or interest,
- ü) **(The subparagraph that added by the Article 3 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)** the creation of competitive advantage by acting contrary to the rules of the mandatory provisions of the legislation,
- v) **(The subparagraph that added by the Article 3 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)** False notice or complaint to relevant organization about another professional member,
- y) **(The subparagraph that added by the Article 3 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)** directly or indirectly having interest by offering or proposing benefits to the employees and representatives of another professional member to act contrary to their obligations in providing their services.
- z) (Additional Article: OJ-04.08.2015-29435) To do the other acts that not included in this Regulation but being contrary to The Professional Law Numbered 3568. Not to comply with the provisions of the other regulations and compulsory professional resolution issued by Union.

TEMPORARY RETENTION FROM PROFESSIONAL ACTIVITY PENALTY

Article 7- **(The article that amended by the Article 4 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)** ⁸ Temporary retention from professional activities penalty applies following cases for each action as not to be less than six months, to not be more than a year.

- a) Over a period of three years, repeated any behavior and action punishable with condemnation.

⁸ Before the amendment of the article 7: Temporary retention from professional activities penalty applies following cases:

- a) Over a period of three years, repeated any behavior and action punishable with condemnation
- b) In order to execution of activities which took part in the article 2 of the Law, working with open or hidden service contract with the the natural and legal persons and their workplaces with the title owned by professional members registered in the list of public practice,
- c) Professional members having cooperation with the banned persons from profession,
- d) Failure to comply with the prohibition of commercial activity,
- e) Professional members knowingly act contrary to the principles and rules in legal regulations, announced norms and standards regarding to the signing and supervision of declarations and notifications or willfully use signing statement authority as contrary to fact.
- f) Sworn-in Certified Public Accountants knowingly act contrary to the principles and rules in legal regulations, announced norms and standards regarding to the certification or willfully use certification authority as contrary to fact.

- b) In order to execution of activities which took part in the article 2 of the Law, working with open or hidden service contract with the the natural or legal persons and their workplaces with the title owned by professional members registered in the list of public practice,
- c) Professional members having cooperation with person that are not professional members or the banned persons from profession in contrary to the provisions of the law and regulations.
- d) Make the money or the near money collect from clients with receipt or all kinds of methods to him or someone else's property or denial of the trust.
- e) Failure to comply with the prohibition of commercial activity.
- f) Professional members knowingly act contrary to the principles and rules in legal regulations, announced norms and standards regarding to the signing and supervision of declarations and notifications or willfully use signing statement and auditing authority as contrary to fact.
- g) Sworn-in Certified Public Accountants knowingly act contrary to the principles and rules in legal regulations, announced norms and standards regarding to the certification or willfully use certification authority as contrary to fact.
- h) Although the temporary retention from the professional activities penalty becomes final, a direct continuation of professional activity.

REMOVAL OF THE SWORN-in TITLE

Article 8- If it is understood that a Sworn-in Certified Public Accountant repeatedly acted contrary to the principles and rules in the legal regulations, the norms and standards related to the certification and if this case be ascertained by a court decision, the title of Sworn-in shall be removed and the seal shall be taken back:

DISMISSAL FROM THE PROFESSION

Article 9- Dismissal penalty applies in the following cases:

- a) Over a five years period, if the action that punishable with retention from the profession repeated, after punished with this penalty of two times,
- b) (Repealed Article: OJ-04.08.2015-29435)
- c) the court judges that a professional member intentionally caused tax evasion,
- d) **(The subparagraph that amended by the Article 5 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)**⁹ Renting professional certificate to someone else, letting someone else to use his/her professional certificate in anyway or permanently or temporarily letting someone else who are not members to use his/her powers regarding to professional matter through a general proxy and/or a proxy as statutory form or simulated way or abusing the regulation in other laws, to accept clients on behalf of himself/herself, to allow to use his/her seal or stamp on official documents.
- e) Preparing and signing the statements by using the names and titles of other professional members,
- f) (Repealed Article: OJ-04.08.2015-29435)
- g) (Repealed Article: OJ-04.08.2015-29435)

⁹ **Before the amendment of the article 9/d** Renting professional certificate to someone else or letting someone else to use his/her professional certificate in anyway

DISCIPLINARY PRINCIPLES FOR CANDIDATE PROFESSIONAL MEMBERS

Article 10- According to the Regulation on Practical Experience for Certified Public Accountancy (....) (Repealed Article: OJ-04.08.2015-29435) disciplinary principles for professional members regulated by the Law and this Regulation applies to candidate members of the professions.

DIFFERENT APPLICATION OF DISCIPLINARY PENALTIES

Article 11- If a professional member had actions that punishable with two or more disciplinary penalties over a period of three years, heavier punishment than the previous one can be applied for each new crime.

However, disciplinary action after being definite and notified to relevant person, in case of repetition of an action that requires the same punishment, a higher penalty applies.

Disciplinary boards, in both cases, upon the result of their investigations may decide to apply one grade heavier or lighter disciplinary action.

APPLICATION OF DISCIPLINARY PENALTIES

Article 12- Disciplinary penalties, from the date of finalization, applied by the relevant Chamber's Board. A copy of the decision of the disciplinary board of the Chamber sent to the Union within 30 days of the date of the decision.

(The subparagraph that amended by the Article 6 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007) ¹⁰ Discipline penalties, except warning and reprimand penalties, notified to the Ministry of Finance and other relevant institutions and organizations. Notified relevant institutions and organizations shall take the necessary measures. Temporary retention from the professional activities, dismissal and removal of the title of sworn-in penalties; published on the Official Gazette and websites of the Chamber that the professional member registered with and the Union and announced by appropriate means in the region. Disciplinary penalties stored in the file of the professional member.

Profession members punished with temporary retention from the professional activities, dismissal and removal of the title of sworn-in penalties; delivers the works in his/her hands to the Chamber within 60 days from the finalization date of the punishment. The Chamber gives back this works or book and documents to the clients. Those works or book and documents shall be delivered to a professional member designated by the Board of the Chamber Upon the request of the clients.

The subparagraph that amended by the Article 6 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)¹¹ After the finalization of the

¹⁰ Before the amendment of the article 12/second subparagraph: **Discipline penalties, except warning and reprimand penalties, notified to the Ministry of Finance and other relevant institutions and organizations. Notified relevant institutions and organizations shall take the necessary measures. Temporary retention from the professional activities, dismissal and removal of the title of sworn-in penalties; published on the Official Gazette and announced by appropriate means in the region. Disciplinary penalties stored in the file of the professional member.**

¹¹ **Before the amendment of the article 12/fourth subparagraph:** After the finalization of the temporary retention from the professional activities, dismissal and removal of the title of sworn-in penalties, except for warning and reprimand penalties, according to the Article 29 of this Regulation, Certified General Accountants, Certified Public Accountants and Sworn-in Certified Public Accountants can not accept engagements and can

Temporary retention from the professional activities, dismissal and removal of the title of sworn-in penalties according to the Article 29 of this Regulation, (...) (Repealed Article: OJ-04.08.2015-29435) Certified Public Accountants and Sworn-in Certified Public Accountants can not accept engagements and can not use the seal or stamp. In this regard, Chambers ensure that seals of Sworn-in Certified Public Accountants and certification and stamps of, (...) (Repealed Article: OJ-04.08.2015-29435) the Certified Public Accountants to be taken back as a precaution, after the making notification to Ministry of Finance and other relevant institutions and organizations.

The subparagraph that added by the Article 6 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007) After the finalization of cancellation of the temporary retention from the professional activities, dismissal and removal of the title of sworn-in penalties by judicial bodies and upon the request of the relevant person, this situation announced to concerned institutions and organizations and published on the website of the Chamber and the Union.

NON-COMPLIANCE WITH THE PROHIBITIONS RELATED TO DISCIPLINARY PENALTIES

Article 13- Professional members dismissed removed the title of sworn-in and temporary retained from the professional activities, immediately comply with the requirements of these penalties. Chambers or the Union makes criminal complaint to the Chief Public Prosecutor about the professional members non-comply with those requirements.

PART THREE

Disciplinary proceedings

GENERAL PROVISIONS

Article 14- (The article that amended by the Article 7 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)¹² In order to ensure that the accountancy and advisory services provided properly, based on the nature and severity of the situation, disciplinary penalties written in the Law shall apply to professional members and candidate members of the professions who act and behave contrary to professional honor or to professional standards, who do not perform his/her tasks or perform it incompletely or behave shaking the confidence required by the task.

Being registration from and removal from the Chamber's registry does not impede the conduct of disciplinary proceedings because of performance and behavior during the professional activities.

INVESTIGATION

Article 15- Investigation about the professional members upon the:

not use the seal. In this regard, Chambers ensure that seals of Sworn-in Certified Public Accountants and certification and stamps of the Certified General Accountants and the Certified Public Accountants to be taken back as a precaution, after the making notification to Ministry of Finance and other relevant institutions and organizations.

¹² **Before the amendment of the article 14:** To ensure that the accountancy and advisory services provided properly, based on the nature and severity of the situation, disciplinary penalties written in the Law shall apply to professional members who act and behave contrary to professional honor or to professional standards, who do not perform his/her tasks or perform it incompletely or behave shaking the confidence required by the task.

- a) the notice and complaint of the person concerned,
- b) the request of any one of the relevant boards of the Chamber,
- c) the request of any one of the boards of the Union,
- d) the decision of the General Assembly of the relevant Chamber or the Union regarding to blamed the chairman and members of the Chamber or the Union,

INVESTIGATION ON BOARD MEMBERS OF THE CHAMBER AND THE UNION

Article 16- In the case of decision of the General Assembly of the relevant Chamber regarding to the disciplinary investigation of chairman and members of the boards of Chamber (related to their tasks), the disciplinary board of the Chamber makes its decision by making the necessary investigation and research according to the provisions of Law and this Regulation.

In the case of the investigation concerning the chairman and members of boards of the Union, the Union shall be conducted decided by the Disciplinary Board of the Union upon the decision of the General Assembly of the Union.

NOTICE AND COMPLAINT

Article 17- There are two types of notice or complaint either verbally or in writing.

- a) Verbal notice or complaint: By any person applying to the boards of chamber or Union by specifying the professional member who is noticed or complained and explaining his/her claims.
- b) Written notice or complaint: by petition to chambers or the Union. **The sentence that added by the Article 8 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)** Notices or complainants that does not have the identity, address or signature of the person noticing and complaining will not be processed.

In both cases, the clear identity and address of the applicant, identity of the professional member, subject of notice or complaint, material events and the date of the notice must be indicated. same issues in a verbal notification or complaint would be indicated by a report signed by the chairmen of the boards of the Chamber or the Union or by or one of the members of those boards and the person making the notice or complaint.

Verbal or written notice and complaints to the boards of the Union sent to the relevant chamber within 30 days if deemed necessary.

FIRST REVIEW

Article 18- The subparagraph that amended by the Article 9 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007) ¹³ Related board of the Chamber, except for urgent situations, must review the subject of the complaint or claim within two months at the latest upon the notification of the subject of notice, complaint or claim.

Notices or complainants that does not have the identity, address or signature of the person noticing and complaining will not be processed. In so far; board of the Chamber, if consider it necessary, can make investigation about the notice or complaints.

¹³ **Before the amendment of the article 18/first subparagraph:** Related board of the Chamber, with the exception of urgent situations, must examine the subject of the complaint or claim at its first meeting upon the notification of the subject of notice, complaint or claim.

CONDUCTING INVESTIGATION

Article 19- (The article that amended by the Article 10 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007) ¹⁴ Matters that become subject of notice or complaint or request investigated by examined by one or more people from among the members of the relevant Chamber appointed by the board of the Chamber. Board of the Chamber can also make discipline investigations through persons appointed among the members of the Chamber, if deemed necessary.

Appointed persons regarding to the investigation collects evidences, determines the time to listen to complaint and professional members subject to notice or complaint about the complainants and ensures that this time to be announced to relevant parties.

Appointed person or persons can take statements from persons deemed necessary, examine the books and documents until or after the expiry of this period.

If the professional members cannot be notified via the addresses that he/she provided to the Chamber then rely on the examination on the file.

The appointed person or persons, together with the investigations, after the investigated professional member listened or the expiration of the period for listening or in the case not to reached professional member because of the failure to provide notification to the addresses provided to the Chamber, submit the file with a report to the board of the Chamber.

The appointed person or persons with the aim of investigation can request information and documents from any judicial and administrative authorities by means of the board of the Chamber, request and inspect the related files or samples.

If board of the Chamber considers that the investigation report is incomplete, may reappoint the person prepared the report or appoint other persons to complete the report. The completed investigation report is sent to the disciplinary board if deemed appropriate by the board.

¹⁴ Before the amendment of the article 19/: **Matters that become subject of notice or complaint or request examined by one or more people from among the members of the relevant Chamber appointed by the board of the Chamber.**

Those member or members collects evidences, determines the time to listen to complaint and professional members subject to notice or complaint about the complainants and ensures that this time to be announced to relevant parties.

Appointed member can take statements from persons deemed necessary, examine the books and documents until or after the expiry of this period of time.

As a result of the investigation appointed member or members submit a report to the board of the Chamber.

If board of the Chamber considers that the investigation report is incomplete, may reappoint the member prepared the report or appoint other members to complete the report. The completed investigation report is sent to the disciplinary board if deemed appropriate by the board.

However, the board finalizes the investigation and prosecution made under this article within 3 months from the date of the notice, complaint or request at the latest.

The investigations required by the General Assemblies conducted by the relevant disciplinary board.

However, the board finalizes the investigation and prosecution made under this article within 6 months from the date of the notice, complaint or request at the latest.

The investigations required by the General Assemblies conducted by the relevant disciplinary board.

DECISION THAT THERE IS NO ROOM FOR CONDUCTING A DISCIPLINARY PROCEEDING

Article 20- Relevant board or disciplinary boards of the Chamber may decide on whether to conduct a disciplinary proceeding to a professional member who is subject of a notice or complaint by reviewing the file and the report.

In this decision, name and address of complainant, identity of professional member subject of the complaint, blamed action and evidences and the rationale shall be indicated.

Regarding to the decision of the board or disciplinary board of the Chamber that there is no room for disciplinary proceeding, the professional member subject of the investigation, the complainant, if any, shall be notified in writing within 3 months from the date of investigation at the latest.

APPEAL AGAINST DECISION THAT THERE IS NO ROOM FOR CONDUCTING A DISCIPLINARY INVESTIGATION AND PROCEEDING

Article 21- The decision that there is no room for conducting a disciplinary investigation and proceeding may be appealed by the complainant to Disciplinary Board of the Union within 30 days from the date of notification.

In the case of, the Board of the Chamber has a decision that the matter should be subject to prosecution but the Disciplinary Board of the Chamber has a decision that there is no room for conducting a disciplinary investigation, the Board of the Chamber may appeal to Disciplinary Board of the Union within 30 days from the date of notification.

After the examination on file by the Disciplinary Board of the Union, if the subject of the complaint, notice or claim, deemed worthy of consideration, the relevant decision of the board or disciplinary board of the Chamber shall be rescinded and the file again sent to the relevant Chamber to conduct the disciplinary proceedings. This decision of the Disciplinary Board of the Union is ultimate.

If the complainant's appeal is refused by the Disciplinary Board of the Union, the complainant may apply to the administrative judicial authority regarding to the refusal decision.

SUBMISSION OF THE FILE TO THE DISCIPLINARY BOARD

Article 22- if the board of the relevant Chamber decides to disciplinary prosecution, prosecution file sent to the disciplinary board immediately. **The sentence that added by the Article 11 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)** The file sent to the Disciplinary Board, also contains the record of the professional member or candidate member of the profession who are the subject of the compliance.

The relevant disciplinary board, after taking the defense of the professional member who is the subject of the disciplinary penalty or after expiration of the time allowed for the defense, makes the review on the papers. So far, upon the request of the professional member or if the disciplinary board deemed appropriate, review is made as a hearing. The applicant shall be informed about the day and time of the hearing at least 15 days before. If the relevant person does not comply with the call the the hearing shall be conducted in the absence of him/her. The hearing will be confidential.

The subparagraph that amended by the Article 11 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)¹⁵ Disciplinary board of the Chamber must conclude the investigation urgently and in any case within one year from the date of arrival of the decision. Circumstances that require waiting the outcome of criminal proceedings are reserved.

TAKING THE DEFENSE OF THE PROFESSIONAL MEMBER AND HEARING IN THE ABSENCE OF

Article 23- discipline penalty shall not be imposed without taking the defense of the profession member and the candidate member of the profession. do not make the defense within the period that the authorized Disciplinary board gave not less than 15 days according to the provisions of the notice, considered to have waived the right of defense.

The hearing about the profession member deemed as waived the right to defense, conducted in his/her absence. In so far, if not come to the hearing the hearing will be conducted in his/her absence, must be written in the invitation.

DEMONSTRATING AND INVESTIGATING EVIDENCES

Article 24- Disciplinary board shall determine how to demonstrate and investigate evidences.

LISTENING THE WITNESSES AND EXPERTS

Article 25- Decision on the matter that listening the witnesses and experts by way of calling them to the hearing or authorization or reading their affidavits rest to the discretion of the Disciplinary Board. However, if the evidence of an event is just composed of a witness's personal knowledge, this witness heard in any case.

HEARING RECORD

Article 26- the records of the hearing shall be held by a member or a secretary appointed chairman of the disciplinary board. Reading of the hearing records regarding to persons listened outside of the hearing is mandatory.

JUDGMENT BASED ON AVAILABLE EVIDENCES

Article 27- The Disciplinary Board shall make decision according to the available evidences if relevant persons fail to comply with the call or abstaining from giving information or could not get their information and statements because of could not find them at the known addresses of persons.

APPEAL AGAINST DECISIONS MADE BY DISCIPLINARY BOARD OF THE CHAMBER

Article 28- Concerned persons may appeal directly through the relevant Chamber to the Disciplinary Board of the Union within 30 days from the date of notification regarding to the decisions of the Disciplinary Board of the Chamber. **The sentence that added by the Article 12 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)** In the case of appeals by mail, the exact date shall shall be the posting date of the appeal petition by the registered mail.

¹⁵ Before the amendment of the article 22/third subparagraph: **Disciplinary board of the Chamber must conclude the investigation urgently and in any case within six months from the date of arrival of the decision. Circumstances that require waiting the outcome of crime are reserved.**

The Disciplinary Board of the Union reviews those decisions that are subject to appeal on the file. However, upon the request of the concerned professional member or if it deemed necessary, disciplinary board may decide to hold a hearing regarding to the disciplinary board's decisions on the temporary retention from the professional activities, dismissal and removal of the title of sworn-in penalties members during the examination of the relevant professional.

The Disciplinary Board of the Union may decide to resent the file to the related chamber to approve the decision that is the subject of the investigation, or reverse the decision and deepen the; prosecution. In the case of there is no need to re-examination, the Disciplinary Board of the Union may have decision on the accusation by removing the decision that it deemed inappropriate or approve the decision that is issued by correcting it.

FINALIZATION DECISIONS

Article 29- (The article that amended by the Article 13 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)¹⁶ The Disciplinary Board of the Chamber's decisions are not appealed to the Disciplinary Board of the Union within thirty days, to be finalized of itself due to the appeal period, and shall be carried out immediately by the Chamber. Regarding to the files appealed in due time, the Disciplinary Board of the Union's decision is final. However, the rejection of appeals decisions the Disciplinary Board of the Union, finalized with the approval of the Ministry of Finance. Regarding to these decisions, from the date of notification to business or residential addresses, concerned persons may apply to the administrative courts.

(Repealed Second Article: OJ-04.08.2015-29435) THE EFFECT OF THE CRIMINAL PROCEEDING TO THE DISCIPLINARY PENALTIES AND HAVING INJUNCTION ON PROFESSIONAL MEMBERS

Article 30- Criminal proceedings which began about the professional member shall not prevent the implementation of disciplinary actions and decisions. In so far, if a case opened by the Criminal Court about the same action of professional members having an action and procedure will be subject to disciplinary action and decision, the disciplinary investigation and proceedings shall be suspended until the end of the case.

If the disciplinary proceedings being suspended because of the criminal case, decision-making period of the Disciplinary Board specified in Article 22 shall be stopped until the result of the criminal case received by the board.

His/her action whether subject to criminal case, professional member subjected to a proceeding because of an action that required "Temporarily retention from professional activities" or "dismissal from the profession" penalties; upon the request of the relevant Chamber's Board and the Disciplinary Board deemed this request appropriate or the Disciplinary Board deemed necessary, until the final decision, may be suspended from the professional activity as a measure.

Board of the Chamber must also open a disciplinary investigation on the action formed the subject of a criminal case have resulted with a sentence, provided it is delivered to them.

¹⁶ **Before the amendment of the article 29/:** Decisions of the Disciplinary Board of the Union are ultimate. However, the rejection of appeals decisions of the Disciplinary Board of the Union, finalized with the approval of the Ministry of Finance. Regarding to these decisions, from the date of notification to business or residential addresses, concerned persons may apply to the administrative courts.

RE-INSPECTION BECAUSE OF THE SAME ACTION

Article 31- The new evidence must be obtained to re-inspection by the relevant Disciplinary Board on the action formed the subject of a decision that there is no need to open a disciplinary proceeding,

DISCLAIMER AND WITHDRAWAL OF THE DISCIPLINARY BOARD MEMBERS

Article 32- Disciplinary board members may be disclaimed or withdrawn from the hearing according to the written reasons in Criminal Procedure Code: Instead of those substitute members shall attend board. The request of disclaim shall be examined by meeting of the members other than the members subject to disclaimer. In the case of the disciplinary board can not meet due to the disclaimer or withdrawal, the Union shall determine the authorized disciplinary board.

PROSECUTION AUTHORITY AND LAPSE OF TIME

Article 33- the powers regarding the prosecution decision and execution of the shall reserved to the relevant Chamber where the professional member listed on the public accountants list or registered on the professional register at the date of the notice or complaint which the proceeding based on is constant or the Public Prosecutor requests the proceeding or the action and behavior that make up the proceeding directly noticed.

Chairmen of Chambers and members of the board and disciplinary board shall not participate the meeting and decisions on proceeding about themselves.

Proceeding shall not be made if five years past from the action that punishable with disciplinary penalty. **(The sentence that amended by the Article 14 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)**¹⁷ However, the lapse of time shall be stopped at the date of the petition of complaint received into the records of the Chamber.

The subparagraph that added by the Article 14 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007) If the action that punishable with disciplinary penalty and there is a longer lapse of time for this crime prescribed in the Law, then this lapse of time shall be apply.

PART FOUR

FINAL PROVISIONS

NOTIFICATION PROVISIONS

Article 34- Accordance with the provisions of this Regulation, all types of notification to be made to concerned person shall be in writing to the concerned person directly or to the last known address of this person by mail, courier, official or public notary. When the notification shall not be made because of the known address of the concerned person is incorrect or has changed or unknown or there is no opportunity to make this notification for other reasons, the notification should be made according to the provisions of this Regulation shall be made in following ways.

¹⁷ Before the amendment of the article 33/third subparagraph: However, **this period shall not apply after it received by the board of the Chamber.**

- a) At least one newspaper that is published within the municipal boundaries where the Chamber which will make the notice of the room the province where.
- b) The text of the notice shall be put on a place that can be determined as appropriate by the Chamber. **The sentence that added by the Article 15 of the Regulation that was published on Official Gazette 27.09.2007 and number 26656; Effective: 27.09.2007)** In addition, if any, will be announced on the website.
- c) Upon the notification on the newspaper, if the concerned person did not apply to the relevant Chamber to receive the notification within 15 days of the notification date, the notification shall be deemed as made.

Provisions of the Notification Law shall apply for other matters that are not specified in this Article.

(Additional Article: OJ – 04.08.2015 – 29435) Continued Discipline Investigations

Temporary Article – It is finished Disciplinary investigations and proceedings that have been launched and continued in according to Article 9.1 (b), (f) and (g) to Chambers before the date of publication of this Regulation. These cases are reviewed and decided by Boards of Chambers under whether there is necessary to erase from the professional accountants list or the professional register.

(Additional Article: OJ – 04.08.2015 – 29435)

Temporary Article – Individuals working with the title of Certified General Accountant, and Trainees as Certified General Accountants, are subject to all provisions of this Regulation.

REPEAL OF REGULATION

Article 35- "The Disciplinary Regulation on the Law of Certified General Accountancy, Certified Public Accountancy and Sworn-in Certified Public Accountancy" published on 22.06.1990 with the number 20556" has been repealed.

EFFECTIVE DATE

Article 36- This Regulation shall enter into force on the date of publication.

ENFORCEMENT

Article 37- The provisions of this Regulation shall be executed by the Chairman of the Board of the Union.