MORAL

2026 H1 Legal Highlights

January - May 2026

Turnover Thresholds Required For Competition Authority Approval In Merger And Acquisition Transactions Updated

The Communiqué Amending the Communiqué Concerning the Mergers and Acquisitions Calling for the Authorization of the Competition Board ("**Merger and Acquisition Communiqué**") (Communiqué No: 2026/2) ("A**mending Communiqué**") was published in the Official Gazette dated 11 February 2026 and entered into force on the date of publication.

With the Amending Communiqué, the turnover thresholds triggering the obligation to obtain authorization from the Competition Board ("**Board**") for the legal validity of merger and acquisition transactions, as regulated under the Merger and Acquisition Communiqué, have been amended in light of the changes in various macroeconomic indicators. Accordingly;

- The turnover threshold concerning the aggregate **Turkish turnover of the transaction parties** has been increased from TRY 750 million to **TRY 3 billion**, and the **individual Turkish turnover threshold for at least two of the transaction parties** has been increased from TRY 250 million to **TRY 1 billion**.

- In acquisition transactions, the Turkish turnover of the transferred assets or activities, and in merger transactions the **Turkish turnover of at least one of the transaction parties**, has been increased from TRY 250 million to **TRY 1 billion**, while the **worldwide turnover threshold of at least one of the other transaction parties** has been increased from TRY 3 billion to **TRY 9 billion**.

In addition, the exceptional regime that did not foresee a turnover threshold for technology undertakings has also been amended; the application of the regime has been limited to **technology undertakings established in Türkiye**, and it has been regulated that a **single turnover threshold of TRY 250 million** will be sought in transactions involving undertakings of this nature.

Accordingly, new notifications to be filed with the Board must be assessed based on the updated turnover thresholds set out above, and for transactions currently under the Board's review, the processes concerning transactions that do not meet the updated turnover thresholds will be terminated, as such transactions will no longer be subject to notification to the Competition Authority.

Apart from the update of the turnover thresholds described above, the Amending Communiqué also introduces various amendments including the further elaboration of the definition of "transaction party," provisions regarding coordination analysis in joint ventures, and simplification of the content and filing requirements of the notification form used in submissions to the Competition Authority.

The Amending Communiqué published in the Official Gazette can be accessed from **here** and the announcement issued by the Competition Authority regarding the Amending Communiqué can be accessed from **here**.

PDPB Principal Decision On Verification Mechanisms in Loyalty Card Programs Has Been Published

The Personal Data Protection Board's ("**Board**") Principal Decision dated 11 February 2026 and numbered 2026/266, titled "Principal Decision on the Use of the Mobile Phone Number or Loyalty Card Number of a Loyalty Card Member by a Third-Party During Shopping" ("**Principal Decision**"), has been published in the Official Gazette dated 28 February 2026 and numbered 33182.

The Principal Decision evaluated practices in loyalty card programs widely used across various sectors primarily food, cosmetics, technology, clothing and DIY/building materials retail whereby the mobile phone number or loyalty card number belonging to a loyalty card holder is provided to the cashier by a third-party during shopping, and a transaction is completed without any verification.

In the examinations carried out by the Board, it was determined that within the scope of such practices:

- Third parties can carry out purchase transactions without the knowledge and consent of the loyalty card holder,

- Invoices or similar documents issued because of these transactions can in many cases be issued in the name of the loyalty card holder,

- Customer transaction information relating to the purchase (such as the product or service purchased and the date of purchase) can be recorded to the loyalty card holder's membership account.

The Board assessed that this practice may give rise to unlawful data processing activities and personal data breaches under Law No. 6698 on the Protection of Personal Data ("**Law**"). In this context, it was noted that recording customer transaction information relating to a purchase not carried out by the data subject themselves to that person's account may constitute a violation of the principle of "accuracy and being up to date when necessary" as regulated under Article 4 of the Law, and that such data processing activity does not rely on any of the data processing conditions set out under Article 5 of the Law.

Furthermore, the Board stated that the inclusion of provisions in loyalty card membership agreements prohibiting the use of the card by third parties does not eliminate the data controller's obligation to ensure personal data security under Article 12 of the Law.

In this context, the Principal Decision sets out that data controllers are required to:

- Discontinue practices that allow the mobile phone number or loyalty card number of the loyalty card holder to be used by third parties without any verification,

- Establish appropriate technical and administrative mechanisms to verify that purchase transactions carried out through the loyalty card are conducted with the knowledge and consent of the data subject.

The Board also stated that data controllers may make use of various verification methods when establishing such mechanisms, including:

- Sending a one-time verification code (OTP) via SMS,
- Scanning a barcode or QR code via a mobile application or website,
- Physical card presentation,
- Using a loyalty card password (PIN).

It was further noted that different verification mechanisms may be preferred depending on the type of transaction and the level of risk.

Under the Principal Decision, data controllers have been granted a 6-month compliance period from the date of publication of the Principal Decision in the Official Gazette to bring their loyalty card practices into compliance with the Law by taking the necessary technical and administrative measures. Data controllers who continue such practice without taking the necessary measures within this period may be subject to administrative sanctions under Article 18 of the Law.

You can access the Principal Decision published in the Official Gazette **here.**

Criteria for Determining Companies Subject to Independent Audit Have Been Updated

By the Amendment Decision on the Determination of Companies Subject to Independent Audit (the "**Amendment Decision**"), published in the Official Gazette dated March 17, 2026 and numbered 33199, certain amendments have been made to Decision No. 6434 on the Determination of Companies Subject to Independent Audit (the "**Decision**"), which was published in the Official Gazette dated November 30, 2022 and numbered 32029.

The threshold values used to determine companies subject to independent audit have been updated by the Amendment Decision, and certain public companies have been included within the scope of independent audit. These changes will apply to accounting periods starting on or after January 1, 2026.

What Are the Changes Introduced by the Amendment Decision?

The Amendment Decision updated the threshold values used to determine whether a company is subject to independent audit. The updated thresholds, presented on a comparative basis, are as follows:

Thresholds Prior to the Amendment Decision	New Thresholds Introduced by the Amendment Decision
• Total assets of **TRY 300 million**	• Total assets of TRY **500 million**
• Annual net sales revenue of **TRY 600 million**	• Annual net sales revenue of **TRY 1 billion**
• Number of employees of **150**	• Number of employees of **150**

Companies that exceed at least two of the above thresholds in two consecutive accounting periods will be subject to independent audit.

The thresholds have not been updated for companies listed in Annex (II) or for companies that are not traded on a stock exchange or other organized markets but are considered publicly held under the Capital Markets Law.

Finally, under the Amendment Decision, state economic enterprises ("**SEEs**") and their subsidiaries falling within the scope of Decree Law No. 233 dated June 8, 1984, as well as companies established domestically within the scope of Article 1 (Additional) of the Natural Gas Market Law No. 4646 dated April 18, 2001, **in which more than 50% of the capital is directly or indirectly owned by SEEs, will be subject to independent audit regardless of any threshold criteria.**

Conclusion

Although the Amendment Decision entered into force on its publication date, it will be applied in determining whether companies are subject to independent audit for accounting periods starting on or after January 1, 2026. Therefore, it is important for companies to review their audit obligations within the framework of the updated threshold values and relevant exemptions and, if they are subject to audit, to complete the independent auditor appointment process in a timely manner and in compliance with the applicable legislation.

A Principle Decision Has Been Published on the Requirement for Data Controllers to Prepare Separate Explicit Consent and Privacy Notice Texts

With its principle decision dated 18 February 2026 and numbered 2026/347 (the "**Principle Decision**"), the Personal Data Protection Board (the "**Board**") has set out the principles regarding the requirement for data controllers to prepare explicit consent texts and privacy notices separately. The relevant Principle Decision was published in the Official Gazette dated 24 March 2026 and numbered 33203, and on the website of the Personal Data Protection Authority.

What Are the Principles Introduced Under the Principal Decision?

It can be said that a significant part of the Principle Decision is in line with the Authority's previous guidelines and decisions. However, it is understood that, particularly with respect to certain common practices (such as the approach to informing data subjects of their rights and the structuring of related texts), clearer distinctions and more concrete, practice-oriented guidance have been introduced.

In its assessment, the Board emphasized that:

- The obligation to inform is not subject to the data subject's consent and must be fulfilled prior to the data processing activity;

- Explicit consent, on the other hand, is only one of the legal grounds for data processing set out under the Law No. 6698 on the Protection of Personal Data (the "Law") and has a distinct legal nature.

Within this scope, the Board has stipulated that data controllers must conduct explicit consent and privacy notice processes independently from one another. In summary:

i. The obligation to inform must be fulfilled in all cases and prior to the data processing activity, regardless of the legal basis on which the processing is based.

ii. In data processing activities based on explicit consent, the privacy notice and the explicit consent text must be prepared separately and presented under different headings. Even if these texts are presented on the same page, their content and declarations must be clearly distinguished, and both processes must not be carried out through a single consent.

iii. Where personal data is processed based on legal grounds other than explicit consent, it is sufficient to fulfill only the obligation to inform.

iv. No consent should be obtained from data subjects regarding the statements included in privacy notices; instead, only confirmation that the information has been provided should be obtained.

v. The texts must be drafted in a clear, plain, and comprehensible language; misleading, incomplete, or overly generic expressions should be avoided. Additionally, rather than directly including lengthy explanations (such as data subject rights), reference-based wording should be preferred.

vi. Data controllers must tailor the texts they use to their specific activities and must not use texts belonging to other organizations verbatim.

vii. In privacy notices, the categories of personal data processed, as well as the purposes and legal bases of processing, must be clearly and explicitly stated.

The annexes of the Principle Decision also include templates of good practices (sample compliant texts) and bad practices (sample non-compliant texts) to guide data controllers.

For data controllers, it is important not only to ensure that the content of the texts is compliant, but also to properly separate the processes of the obligation to inform and explicit consent in line with the Principle Decision. It should also be noted that the above requirements will be considered within the scope of the technical and administrative measures to be taken under Article 12 of the Law, and that failure to comply with these obligations may result in administrative sanctions pursuant to Article 18 of the Law.

You may access the Principle Decision published by the Board **here**.

Amendments to the Charging Service Regulation

With the Regulation Amending the Charging Service Regulation ("**Regulation**"), published in the Official Gazette dated 23 March 2026 and numbered 33202, the regulatory framework governing electric vehicle charging services has been significantly updated. The scope of the Regulation has been expanded, and the rules concerning technical infrastructure, pricing, and market operations have been revised, aiming to establish a more transparent and accessible system.

Under the Regulation, new concepts such as smart charging systems, mobile charging stations, Energy Exchange Istanbul ("**EPIAŞ**"), and roaming have been incorporated into the legislation, and the concept of a charging network has been expanded to include both software and hardware infrastructure. In addition, the rights and obligations of operators have been redefined. On the consumer side, transparency in pricing and payment processes has been enhanced, additional fees have been restricted and data security obligations have been strengthened.

In this context, the key amendments can be summarized as follows:

- Concepts such as smart charging systems, mobile charging stations, EPİAŞ, and roaming have been incorporated into the legislation.

- The definition of a charging network has been expanded to include software and hardware infrastructure; mobile charging stations have been included in the network and their charging points are considered within the minimum network requirements.

- Procedures regarding the addition and transfer of charging stations within the charging network have been clarified and a notification obligation to the Energy Market Regulatory Authority ("Authority") has been introduced for operating mobile charging stations.

- The powers of charging network operators have been expanded and roaming agreements must now be notified to the Authority within 30 days.

- Data security obligations have been strengthened and compliance with the TS ISO/IEC 27001 standard for IT infrastructure has been made mandatory.

- The collection of any additional fees under any name, other than the charging service fee, has been prohibited, and charging service prices must be announced simultaneously through relevant channels.

- On highways, at least one DC charging unit with a capacity of 50 kW or above must provide card or contactless payment options and no additional fees may be charged for such payments.

- Price differentiation at publicly accessible charging stations is allowed only between AC, DC, and mobile charging services and a cap of 25% has been introduced for pricing under loyalty programs.

- For DC fast charging units, charging services may be terminated once the battery level reaches 85%, provided that the user is informed in advance.

- Regulations have been introduced to ensure users can access real-time information on prices, availability, and other relevant data.

The provision regarding mandatory direct payment options for high-capacity charging units on highways will enter into force on 1 July 2026, while all other provisions entered into force as of the date of publication.

The full text of the Regulation can be accessed **here**.

New Measures on Food Ordering Services in E-Commerce

Following the announcement made by the Ministry of Trade on 13 April 2026, it has been announced that new measures have been introduced concerning the commercial relationships between electronic commerce marketplaces providing food ordering services and restaurants.

These regulations have been prepared in consideration of recent public complaints and sectoral developments. They aim to enhance transparency within the e-commerce ecosystem, ensure that service fees are clear and predictable, balance the commercial relationship between the parties, and provide accurate information to consumers.

1. Measures Introduced

1.1 Transparency Obligation Regarding Service Fees

It has become mandatory for all fees collected from restaurants by electronic commerce marketplaces to be presented, on a disaggregated basis by service category, in a clear, comprehensible and unambiguous manner through each restaurant's seller panel.

This measure aims to enable restaurants to monitor their cost components transparently and to make more informed commercial decisions. In addition, it is envisaged that consumers will be provided, at the order confirmation stage, with general information regarding the nature of the fees collected.

1.2 Prohibition of Additional Fees for Core Intermediary Services

The imposition of additional charges by electronic commerce marketplaces for services that are inherently required as part of the intermediation service, such as order transmission, payment processing and basic infrastructure, has been prohibited. In this context, the practice of treating participation in campaigns as a standalone fee component has been discontinued. Furthermore, it has been made mandatory that any additional services to be provided, together with the fees associated with such services, be disclosed to restaurants in a clear and transparent manner prior to the provision of those services.

1.3 Principles for Commission Calculation in Discounted Sales

The principles governing commission calculations in discounted and promotional sales have been simplified and clarified. Accordingly:

- Where the discount is borne solely by the restaurant, the commission shall be calculated based on the total amount paid by the consumer.

- Where the discount is jointly borne by the restaurant and the marketplace, the commission shall be calculated based on the amount determined by adding the portion of the discount covered by the marketplace to the amount paid by the consumer.

1.4 Voluntary Participation in Campaigns, Advertising and Additional Services

Participation of restaurants in campaigns, discounts, advertising, and similar practices has been made entirely voluntary. In this respect:

- Restaurants cannot be compelled to participate in such practices.
- No sanctions may be imposed on restaurants that choose not to participate.
- Restaurants are entitled to withdraw their consent at any time.

Competition Board On-Site Inspections: Key Risks and Compliance Requirements Overview of On-Site Inspections

On-site inspections conducted by the Competition Authority have recently become one of the most critical risk areas for undertakings, both in terms of scope and the severity of sanctions. In particular, the full inclusion of digital data within the scope of inspections and the significant fines imposed for obstruction of inspections necessitate that this process be treated not only as a legal risk but also as an operational one.

Practice clearly demonstrates that even the misconduct of a single employee may lead to substantial administrative fines.

Scope of On-Site Inspections

Pursuant to Law No. 4054 on the Protection of Competition, the Competition Board is authorized to conduct on-site inspections at the premises of undertakings where deemed necessary.

Within the scope of an on-site inspection, the Board may:

- Examine all types of data and documents kept in physical and electronic environments,
- Take copies of such data,
- Request written or oral explanations.

The scope of inspection is not limited to commercial books, contracts, and accounting records; it also includes email correspondence, meeting notes, commercial forecasts, indirect evidence relating to contacts with competitors, servers, cloud systems, and communications on mobile devices used for business purposes.

In addition, the Authority's technical capabilities allow for the recovery of deleted data. Therefore, data integrity is of utmost importance during the inspection process.

Management of the On-Site Inspection Process

Proper management of the on-site inspection process is decisive in mitigating the risk of sanctions. In this regard:

- The in-house legal team and external counsel should be informed immediately upon the commencement of the inspection,
- The process should be managed through a single point of coordination,
- Necessary physical and technical access should be provided to the Authority's experts without delay,

- All employees should be promptly reminded not to delete any data and of the sensitivity of the process,

- Documents reviewed and copied should be tracked as much as possible, and minutes should be carefully checked,

- An authorized employee should accompany the experts throughout the inspection.

Critical Mistakes During On-Site Inspections

Obstruction or hindrance of an on-site inspection leads to severe administrative sanctions. In particular:

- Deletion, alteration, or concealment of data,

- Interference with devices or restriction of access,

- Delaying the entry of the Authority's experts to the premises,

- Concealing or directing employees,

- Removing documents from the company premises,

- Any action that hinders the inspection process

are considered direct violations.

What Do the Board's Decisions Indicate?

The Competition Board's decisions demonstrate that the concept of obstruction of on-site inspections is interpreted broadly:

- **In decision no. 23-49/943-335 (nuts sector)**, administrative fines were imposed due to disrespectful and threatening behaviour towards the inspection team and the physical obstruction of entry to and exit from the administrative building.

- **In decision no. 24-40/955-413 (cement sector)**, the deletion of WhatsApp messages from employees' mobile devices after the inspection had commenced was considered direct obstruction of the inspection, despite partial recovery of the data.

- **In decision no. 21-24/278-123 (food sector)**, delaying the initiation of the inspection, hindering access to employees, and subsequent deletion of data on mobile devices were collectively deemed to constitute obstruction of the inspection.

It should be emphasized that the content of the deleted data or the possibility of its recovery is not taken into account in the assessment of the violation. The act of deletion itself is sufficient.

Sanctions

Pursuant to Article 16 of Law No. 4054:

- In case of providing incomplete or incorrect information, an administrative fine of 0.1% of the undertaking's annual turnover in Turkey of the entity for the previous financial year is imposed,

- In case of obstructing or hindering an on-site inspection, an administrative fine of 0.5% of the undertaking's annual turnover in Turkey of the entity for the previous financial year is imposed.

In practice, these sanctions may reach significant amounts. Indeed, in a recent decision, an administrative fine of TRY 282 million was imposed on an undertaking due to data deletion during an on-site inspection.

Conclusion and Assessment

On-site inspection processes carry a high risk of sanctions, particularly due to risks arising from employee conduct.

In this context, it is recommended that undertakings:

- Establish a clear, practical, and enforceable internal procedure for on-site inspections,
- Provide regular, practical, and scenario-based training to employees,
- Ensure effective coordination between legal and IT teams,
- Review document retention policies and maintain an up-to-date inventory of devices.

In conclusion, compliance in on-site inspections is not limited to formal adherence to legislation; it requires the proper and holistic management of the process, as well as ensuring that employees act in an informed, consistent, and prompt manner. This approach plays a critical role in preventing potential administrative sanctions.

- Individual Liability within the Scope of the Competition Board's Decision No. 25-41/1016-582

The decision of the Turkish Competition Board ("**Board**") dated 06.11.2025 and numbered 25-41/1016-582 clearly demonstrates that competition law infringements may give rise not only to consequences for undertakings, but also, under certain conditions, to direct liability for managers and employees.

Pursuant to Article 16(4) of Law No. 4054 on the Protection of Competition ("**Law**"), administrative fines of up to 5% of the fine imposed on the undertaking may also be imposed on managers or employees who are found to have had a decisive influence on the infringement.

1. Subject of the Case

In its examination, the Board determined that motor vehicle driving schools operating in Aydın province and True Özel Araştırma ve Danışmanlık Limited Şirketi ("**TRUE Danışmanlık**") formed a cartel agreement by jointly determining driving license training fees, constituting price-fixing.

The findings in the case file reveal that common price lists were established through protocols and supplementary agreements, that sanctions were foreseen for non-compliance with the determined prices, and that competition was effectively eliminated in this manner. Accordingly, price competition among the undertakings was effectively removed.

2. Identified Infringement and Allocation of Roles

The Board concluded that the case involved a classic cartel structure. However, a notable aspect of the decision is its focus not only on the relationship between undertakings, but also on how the structure was established and by whom it was operated.

In this context, the Board found that TRUE Danışmanlık:

- Took part in the protocols executed among the driving schools (even if not signed by authorized person),
- Ensured communication and coordination among the undertakings,
- Organized the implementation and monitoring of the pricing system

and therefore played an active and facilitating role in the establishment and continuation of the cartel.

3. Individual Liability: Assessment for Managers and Employees

The most significant aspect of the decision is that the infringement was not assessed solely at the corporate level, but also involved a separate evaluation of liability for natural persons involved in the process.

In this respect, the Board determined that the manager of TRUE Danışmanlık:

- Contributed to the establishment of the cartel agreements,
- Managed coordination among the undertakings,
- Played an active role in the operation of the pricing and monitoring mechanism

and therefore had a decisive influence on the infringement.

This approach demonstrates that, in competition law infringements, liability is not limited to being part of an organization; individuals who contribute to or direct the process may be held personally liable.

4. Administrative Sanctions Imposed

Following its final assessment, the Board imposed: An administrative fine of TRY 111,904.28 on TRUE Danışmanlık for participating in the infringement as a cartel facilitator, and a separate administrative fine of TRY 5,595.21 on the company's manager, on the grounds that they had a decisive influence on the formation and continuation of the infringement.

This clearly shows that competition law sanctions may affect not only the financial standing of companies but also the personal financial liability of individuals involved in decision-making processes.

5. Conclusion

This decision demonstrates that competition law infringements now constitute a concrete and personal risk not only for companies but also for managers and employees.

In particular, individuals who take an active role in the establishment or continuation of an infringement, manage the process, or act as facilitators may be subject to administrative fines in their personal capacity, independent of the undertaking.

Accordingly, competition law compliance should not be limited to corporate policies; employees must also be aware of these risks and act accordingly in their daily business practices. Companies, on the other hand, should establish clear boundaries and effective control mechanisms, particularly in processes involving contact with competitors, pricing, and coordination.

Otherwise, the consequences of an infringement may affect not only the company but also the personal liability and financial situation of the individuals involved in decision-making processes.

You may access the relevant Board Decision **here**.

Amendment to the Communiqué on Electronic Instructions for Use of Medical Devices

With the "Communiqué on the Amendment to the Communiqué on Electronic Instructions for Use of Medical Devices" ("Communiqué") published in the Official Gazette dated 22.04.2026 and numbered 33232, significant changes have been introduced to the existing regulations regarding electronic instructions for use.

A. Main Amendments Introduced Under the Communiqué

The Scope of Electronic Instructions Has Been Expanded.

Under the new regulation, manufacturers are explicitly allowed to provide instructions for use in electronic format for devices designed for professional users. This amendment will provide operational convenience, particularly for hospitals and healthcare institutions. However, in cases where it is reasonably foreseeable that a device may also be used by non-professionals, it is made mandatory to provide instructions for use intended for such users in paper format. This approach is considered to prioritize patient safety.

The Definition of Fixed Installed Devices Has Been Clarified.

The definition of "fixed installed devices" included in the Communiqué has been revised. Within this scope, devices that are fixed to a specific healthcare institution, cannot be transported, or can only be dismantled using special tools and equipment are clearly defined. This amendment aims to eliminate uncertainties encountered in practice, particularly regarding the use and supervision processes of large-scale medical equipment.

The Storage and Accessibility of Electronic Instructions Have Been Regulated.

Manufacturers are required to keep all electronic versions of the instructions for use, along with their publication dates, available on their websites for specified periods. In addition, previous versions that are no longer valid must also be kept available to be provided upon request. This regulation is expected to enhance transparency, particularly in audit processes.

An Obligation to Notify the UDI Database Has Been Introduced.

With the new regulation, manufacturers are required to notify the internet address where the instructions for use are located to the UDI (Unique Device Identification) database during the registration of devices. This obligation is expected to increase traceability of devices and contribute to faster identification of potential risks.

B. Entry into Force and Evaluation

The Communiqué entered into force on the date of its publication, to be effective as of 16.07.2025. In this respect, it should be taken into consideration that the regulation may have retroactive effects.

The new regulations are expected to accelerate digitalization in the medical devices sector, facilitate access to instructions for use, and establish a more standardized structure in practice. However, due to the increased obligations regarding record-keeping and accessibility for manufacturers, it is important that compliance processes are carefully managed.

Specialized Courts in Cases Concerning Decisions of Regulatory Authorities

With the decisions of the Council of Judges and Prosecutors dated 20 April 2026 and numbered 888, 889, and 890, a significant change has been introduced regarding the adjudication of disputes arising from decisions of regulatory and supervisory authorities. These decisions were published in the Official Gazette on 22 April 2026 and will apply to cases filed as of 1 June 2026.

This regulation indicates that such disputes will be handled not only in terms of jurisdiction but also with a more technical and specialized approach in their assessment.

Scope of the Regulation

Under the decisions, lawsuits filed against board decisions arising from the regulatory and supervisory activities of the authorities listed in Schedule (III) of Law No. 5018 will be heard by designated administrative courts in Ankara.

Accordingly:

- Decisions of the Turkish Data Protection Authority (KVKK), Radio and Television Supreme Council (RTÜK), Information and Communication Technologies Authority (BTK), Energy Market Regulatory Authority (EPDK), and Nuclear Regulatory Authority (NDK) will be heard before the 12th, 14th, and 15th Administrative Courts of Ankara.

- Decisions of the Turkish Competition Authority, Capital Markets Board (SPK), and Public Oversight, Accounting and Auditing Standards Authority (KGK) will be heard before the 10th, 13th, and 25th Administrative Courts of Ankara.

Implementation and Transitional Process

Pursuant to the decisions, cases filed after 1 June 2026 will be handled by these specialized courts. Pending cases will continue to be adjudicated before their current courts. In this respect, the regulation has a prospective effect and does not interfere with ongoing proceedings.

Assessment from a Competition Law Perspective

Concentrating the judicial review of Competition Board decisions in specific courts is particularly important given the technical and economic nature of competition law.

This development is expected to ensure that disputes under Law No. 4054 are subject to more specialized scrutiny and to foster a more consistent body of case law in practice.

Conclusion

This regulation demonstrates a shift toward a more technical and specialized judicial framework in disputes concerning decisions of regulatory authorities.

In this context:

i. Disputes will require more detailed, data-driven analysis.

ii. Defense strategies will need to rely on more technical and concrete arguments.

iii. The concentration of cases before designated courts may lead to the rapid development of consistent jurisprudential trends.

The new framework also highlights the importance of placing greater emphasis not only on litigation strategies but also on pre-litigation compliance and preparation processes in matters involving regulatory authority decisions.

You may access the relevant decision **here**.

New Regulations Introducing Child Safety Measures for Social Network Providers and Gaming Platforms

With the Law on Amendments to the Social Services Law and Certain Other Laws ("Law"), published in the Official Gazette dated 1 May 2026 and numbered 33240, several legislative changes have been introduced, primarily to the Law No. 5651 on the Regulation of Publications on the Internet. These amendments establish a comprehensive regulatory framework, particularly targeting social network providers and the digital gaming ecosystem.

The new framework reflects a regulatory approach centered on protecting children from risks in the digital environment and increasing platform accountability.

A. Key Amendments Introduced by the Law

A Platform-Centric Structure Has Been Adopted in the Gaming Ecosystem

The Law redefines key concepts such as "game", "game developer", "game distributor", and notably "game platform". In this context, it is observed that the regulatory approach shifts focus from content creators to platforms that control user access. Game platforms are now subject to obligations including age rating systems, provision of parental control tools, cooperation with regulatory authorities, and the appointment of a local representative in Türkiye for foreign-based platforms exceeding certain thresholds.

New Child Safety Obligations Introduced for Social Network Providers

The Law prohibits social network providers from offering services to users under the age of 15, and mandates the provision of segregated and secure services for users aged between 15 and 18. In this regard, platforms will be required to implement age verification mechanisms, develop child-specific service models, and publicly disclose these measures.

Expanded Obligations Regarding Parental Controls and Platform Design

Both social network providers and game platforms are now required to provide tools enabling parents to manage their children's account settings, control paid transactions, and limit usage time.

Shortened Response Times for Content Removal and Regulatory Requests

For platforms with high daily access from Türkiye, compliance periods for content removal and access blocking decisions have been significantly reduced, with certain cases requiring action within as little as one hour. Additionally, the deadline for responding to information and document requests from regulatory authorities has been reduced from three months to fifteen days.

Explicit Obligation to Prevent Misleading Advertisements

Platforms are now required to take active measures to prevent misleading advertising practices that may deceive users.

Strengthened Sanctions Mechanism

The Law introduces a stricter, progressively escalating sanctions regime for non-compliance, including administrative fines, advertising bans, and bandwidth throttling. This significantly increases the importance of compliance for platforms.

B. Entry into Force and Assessment

Although the relevant provisions of the Law have, as a rule, entered into force as of the date of publication, the implementation of key obligations for social network providers and game platforms has been deferred by six months. Accordingly, these regulations are expected to become effectively applicable as of 1 November 2026.

These developments mark a significant paradigm shift in the regulation of digital platforms in Türkiye, demonstrating a move towards stricter oversight, particularly in areas such as child safety, age verification systems, and platform governance.

However, many technical and operational details are expected to be further clarified through secondary legislation. Therefore, it is important for relevant platforms to treat the transition period not merely as a waiting phase, but as an active period for compliance and preparation.

You may access the full text of the Law **here**.

Insight

The Impact of Sanctions on the Energy Sector: A General Overview Through the Lukoil Case

One of the notable recent developments in global energy markets is the divestment process of international assets by the Russian oil company Lukoil. Exceeding USD 20 billion in value, this process represents not only a corporate asset sale but also a significant example of how sanctions are shaping the energy sector.
At the core of this process are the U.S. sanctions imposed in October 2025. Under these sanctions, Lukoil has entered into a divestment process for certain international operations, subject to the licensing framework of the Office of Foreign Assets Control (OFAC). However, such transactions are not merely commercial decisions; they are also subject to extensive regulatory approval processes. In particular, licenses issued by OFAC directly determine whether and how the process may proceed.

Under the current general license issued by OFAC, parties are permitted to conduct negotiations and preparatory steps for potential transactions until 1 April 2026, a deadline which may be extended again, as has been the case previously. However, the completion of any final sale transactions remains subject to separate, specific authorization from OFAC.

At the same time, a portfolio of this scale has attracted significant investor interest. International energy companies and private equity funds have expressed interest in acquiring parts of the assets. Nevertheless, the final structure of the transactions, including which assets will be sold, to whom, and under what structure, remains uncertain. This is primarily due to the requirement to obtain approvals from regulatory authorities across multiple jurisdictions.

Another factor complicating the process is the situation surrounding the West Qurna-2 oilfield in Iraq. The nationalization of Lukoil's interest in this field by the Iraqi government has directly affected both the scope of the portfolio and investor interest. While preliminary considerations have been made regarding the future operatorship of the field, no final decisions have yet been taken.

In addition, pre-emption rights held by certain states over assets located within their territories may further limit the scope of the portfolio available for sale. In practice, this means that some assets may be acquired by host states before being offered to the broader market.

Furthermore, volatility in global oil prices, driven by ongoing geopolitical developments in the Middle East, continues to impact both asset valuations and the overall divestment process.

In conclusion, the Lukoil case demonstrates that sanctions-driven divestments are no longer purely commercial transactions. Instead, they have become highly complex, multi-layered processes shaped simultaneously by international sanctions regimes, regulatory approvals across multiple jurisdictions, geopolitical dynamics, and market conditions. As a result, timing, structuring, and counterparty selection have become more critical than ever in such transactions.

Competition Authority Updates Merger and Acquisition Guidelines

Competition Authority has updated the guidelines applicable to merger and acquisition transactions following the amendments introduced to Communiqué No. 2010/4 Concerning the Mergers and Acquisitions Calling for the Authorization of the Competition Board ("Communiqué")

As previously announced, the Communiqué was amended in February 2026, introducing significant increases to the turnover thresholds requiring approval from the Competition Board for the validity of merger and acquisition transactions. Our detailed announcement on the relevant amendments is available **here**.

Which Guidelines Have Been Updated?

The key amendments introduced under the revised guidelines are summarized below:

Guideline on Cases Considered as Mergers and Acquisitions and the Concept of Control

- It has been stated that two or more transactions conducted within a three-year period between the same persons or parties, or by the same undertaking in the same relevant product market, shall be considered as a single transaction for turnover calculation purposes; and that the relevant three-year period shall start from the date on which the notification is first registered by the Competition Board.

- Additional explanations have been introduced regarding which undertakings will qualify as the "relevant undertaking" in transactions involving the acquisition of joint control in joint venture assessments.

- It has been clarified that sales generated in Türkiye must also be included in the calculation of worldwide turnover.

- Specific principles regarding the determination of Turkish turnover in transactions involving technology companies have been introduced.

Guideline on the Assessment of Horizontal Mergers and Acquisitions / Guideline on the Assessment of Non-Horizontal Mergers and Acquisitions

- The principles governing the assessment of potential coordinated effects arising from joint ventures between parent undertakings have been further elaborated.

You may access the relevant announcement published by the Rekabet Kurumu **here**.

Recent Developments in the Field of Cybersecurity

Recent steps taken in the field of cybersecurity in Türkiye indicate significant developments in terms of the protection of critical infrastructures and the enhancement of institutional cyber resilience. The key recent developments in the field of cybersecurity are outlined below.

1. Identification of Critical Infrastructure Sectors

The Cybersecurity Council ("**Council**") convened on 5 May 2026, during which current risks affecting Türkiye's cybersecurity, upcoming trends and recent international developments were comprehensively discussed. The Council emphasized that cybersecurity constitutes an integral part of national security, and evaluated the protection of critical infrastructures, security of digital systems, capacity building in domestic and national technologies, data sovereignty, digital sovereignty, cyber resilience and inter-institutional coordination as priority topics.

According to the **announcement** made by the Council, the sectors identified as critical infrastructure sectors are as follows: **Digital Infrastructures, Digital Services, Electronic Communications, Energy, Finance, Food and Agriculture, Manufacturing Industry, Public Services, Media and Crisis Communication, Postal and Cargo Services, Healthcare, Defence Industry, Water Management, Transportation and Space.**

2. Launch of the Cybersecurity Directorate's Official Website

The official website of the Cybersecurity Directorate ("**Directorate**") became accessible on 6 May 2026 via **siberguvenlik.gov.tr**. Through the website, access may be obtained to activities in the field of cybersecurity, informational content and various application mechanisms.

3. Updates to the Information and Communication Security Guidelines

Another recent notable development is the update of the Information and Communication Security Guide and the Information and Communication Security Audit Guide by the Directorate. These guides contain significant compliance and audit obligations for public institutions and operators of critical infrastructures.

As stated on the Directorate's website, the Information and Communication Security Guide constitutes the first reference document prepared in this field in Türkiye and includes minimum security measures aimed at reducing and eliminating information security risks, as well as protecting critical data which may threaten national security or public order particularly in the event of a breach of confidentiality, integrity or availability.

In addition, it is stated that the Information and Communication Security Audit Guide provides guidance to institutions and organizations by setting forth the methodology to be followed regarding the planning of audit processes, implementation of audit procedures and reporting of audit results.
The updated guides may be accessed **here**.

[1] Under the Cybersecurity Law No. 7545 ("Law"), critical infrastructure is defined as infrastructures hosting information systems which may lead to loss of life, large-scale economic damage, security vulnerabilities or disruption of public order in the event that the confidentiality, integrity or availability of the information or data processed therein is compromised.

Personal Data Protection Authority Announces Extension of Deadline for Newly Obligated VERBIS Registrants

The Personal Data Protection Authority ("Authority") has announced, in its public notice dated 14 May 2026, an extension of the deadline for the completion of VERBIS (Data Controllers' Registry Information System) registration and notification obligations applicable to corporate taxpayer legal entities that became subject to such obligation based on their 2025 financial balance sheet totals.

Accordingly, the deadline for fulfilling VERBIS registration and notification obligations has been extended to 05 June 2026 for newly obligated data controllers whose 2025 financial balance sheet totals are:

- TRY 100 million or more for data controllers whose principal field of activity is not the processing of special categories of personal data; or

- TRY 10 million or more for data controllers whose principal field of activity is the processing of special categories of personal data.

The Authority's announcement is available **here**.

Constitutional Court Decision on Certain Amendments Introduced under Law No. 7511

I. Introduction

The Constitutional Court ("**Constitutional Court**", "**Court**"), in its decision dated 26.02.2026 and numbered E.2024/146, K.2026/50, rendered in the action filed for the annulment of certain provisions of the Law No. 7511 on Amendments to the Turkish Commercial Code and Certain Laws dated 23.05.2024 ("Law"), made various assessments regarding the relevant amendments. The decision was published in the Official Gazette dated 14.05.2026 and numbered 33253.
The decision examined certain amendments made under:

- Law No. 4054 on the Protection of Competition ("**Law No. 4054**"),
- Law No. 6502 on Consumer Protection ("**Law No. 6502**"),
- Law No. 5174 on the Union of Chambers and Commodity Exchanges of Türkiye and Chambers and Commodity Exchanges,
- Law No. 6585 on the Regulation of Retail Trade ("**Law No. 6585**"),

while the section concerning Law No. 6585 on the Regulation of Retail Trade was registered under a separate docket.

II. Certain Amendments Introduced by the Law, Requests for Annulment, and the Constitutional Court's Reasoned Decisions

1. Request for Annulment Regarding the Amendments Introduced to Law No. 4054 through Article 4 of the Law

Under the amendment made to Article 43 of Law No. 4054 through the Law, new powers were granted to the Competition Board to enable the more effective use of the "commitment" and "settlement" mechanisms during investigation processes. It was also stipulated that investigations initiated by the Competition Board must be notified to the relevant parties within 15 days and that sufficient information regarding the allegations must be provided.

In the petition requesting annulment, it was argued that the parties were not afforded adequate opportunities for defense following the initiation of an investigation, and that the parties' rights to prepare responses and defenses were weakened at the stage of notification of the investigation decision. The applicants further claimed that procedural safeguards relating to the investigation process had not been clearly regulated.

The Constitutional Court rejected these allegations and **dismissed the request for annulment**. In its decision, the Court essentially stated that:

[2] Article 4 of Law No. 7511: The second paragraph of Article 43 of Law No. 4054 has been amended as follows: "The Board shall notify the relevant parties of the investigations it initiates within 15 days from the date of the decision to initiate the investigation. Together with this notification letter, the Board shall provide the relevant parties with sufficient information regarding the type and nature of the allegations."

- the parties concerned are able to obtain information regarding the allegations and evidence,
- submit defenses, and
- seek judicial review against the Board's decisions.

The Court further emphasized that the details of the investigation procedure fall within the legislator's discretionary authority and concluded that the relevant regulations were not contrary to the principle of the rule of law. Accordingly, **the Constitutional Court held that the amendments introduced by the Law concerning the Competition Board's investigation procedures are in compliance with the Constitution**.

2. Request for Annulment Regarding the Amendments Introduced to Articles 63 and 77 of Law No. 6502 through Articles 18 and 19 of the Law

The amendments introduced to Articles 63 and 77 of Law No. 6502 through the Law primarily expanded the intervention mechanisms concerning commercial advertisements published in digital media and misleading content directed at consumers, as well as the sanctioning powers of the Advertisement Board in this regard.

For the first time, the Advertisement Board was explicitly granted powers such as removal of content, blocking access, issuing notifications electronically, and implementing technical measures through the Association of Access Providers. Under the regulation, the primary measure envisaged is the removal of unlawful advertising content; where this is not possible, blocking access to the relevant URL; and where this also proves technically impossible or where the violation continues, blocking access to the entire website.

In the action for annulment, the applicants argued that these regulations were incompatible with the constitutional principles of freedom of expression, freedom of enterprise, property rights, and proportionality. In particular, it was argued that URL-based access blocking may not always be technically feasible and that, in practice, this could often result in the blocking of access to the entire website. It was further claimed that the Advertisement Board had been granted excessively broad powers of a judicial nature, including the authority to remove content, impose access bans, and completely eliminate digital visibility. In addition, the applicants maintained that access blocking constitutes a severe form of interference by its very nature and that such authority should be exercised directly by judicial authorities rather than by an administrative board. It was also asserted that access-blocking decisions could lead to serious economic consequences, particularly for e-commerce platforms, digital sales channels, and social media accounts, thereby amounting to a disproportionate interference with the freedom of enterprise.

[3] **Article 18 of Law No. 7511:** The phrase "or a decision for the removal of content and/or blocking of access" has been added after the phrase "suspension penalty" in the first paragraph of Article 63 of the Consumer Protection Law No. 6502 dated 7/11/2013.

[4] Pursuant to **Article 19 of Law No. 7511**, the following provision has been added to subparagraph (g) of paragraph 12 of Article 77 of Law No. 6502 titled "Sanction Provisions":
"In cases where the violation occurs through the internet, the Advertisement Board may decide on notifying for the removal of the content through electronic communication methods, using information obtained from communication tools available on the relevant internet page, domain name, IP address, and similar sources. If the content is not removed within twenty-four hours despite such notification, the Board may decide to block access to the content. In cases where notification cannot be served to the relevant party, a direct access-blocking decision may be issued, limited to such circumstances. The access-blocking decision shall be sent to the Association of Access Providers for implementation. As a principle, the access-blocking decision shall be limited to the content in which the violation occurred. However, where it is technically impossible to block access to the infringing content or where blocking access to such content is insufficient to prevent the violation, a decision may be issued to block access to the entire website."

The Constitutional Court evaluated the regulations particularly within the framework of the principles of "proportionality" and "gradual intervention," rejected the allegations, and dismissed the request for annulment. In its decision, the Court essentially stated that:

- the regulation does not directly provide for blocking access to an entire website, and that the primary measures are the removal of content or URL-based access blocking,

- blocking access to an entire website constitutes an exceptional measure that may only be applied in cases of necessity,

- the protection of consumers, prevention of misleading advertisements, and ensuring trust in the digital commerce environment should be regarded as legitimate public interest objectives,

- judicial remedies against the Advertisement Board's decisions remain available, and suspension of execution may also be requested.

Accordingly, the Court concluded that the regulations do not disproportionately restrict freedom of expression or freedom of enterprise and do not violate the principle of the rule of law. In this respect, **the Constitutional Court held that the powers granted to the Advertisement Board concerning the removal of digital content and blocking of access are constitutional.**

3. Amendments Introduced to Law No. 6585 through Article 21 of the Law

Through the Law, administrative sanctions aimed at combating excessive price increases and stockpiling practices were increased . Accordingly:

- administrative fines ranging from TRY 100,000 to TRY 1,000,000 for each violation were introduced for those engaging in excessive price increases,

- administrative fines ranging from TRY 1,000,000 to TRY 12,000,000 for each violation were introduced for those engaging in stockpiling practices,

- furthermore, it was stipulated that the Ministry of Trade would be authorized to close the workplaces of manufacturers, suppliers, and retail businesses for up to six days where it is determined that they have committed the offense of stockpiling at least three times within a calendar year.

[5] **Article 21 of Law No. 7511:** Article 21 of Law No. 7511 amended subparagraph (k) of the first paragraph of Article 18 of the Law No. 6585 on the Regulation of Retail Trade dated 14/1/2015 as set out below; added the following sentence to the fifth paragraph; and amended the first sentence of the seventh paragraph by replacing the phrase "five" with "twenty," the phrase "fifty" with "two hundred," and the phrase "two hundred and fifty million" with "one billion":
"Administrative fines ranging from one hundred thousand Turkish Liras to one million Turkish Liras shall be imposed for each violation committed in breach of the first paragraph of Additional Article 1; and administrative fines ranging from one million Turkish Liras to twelve million Turkish Liras shall be imposed for each violation committed in breach of the second paragraph thereof."
"The Ministry is authorized to close the workplaces of manufacturers, suppliers, and retail businesses for up to six days where administrative fines have been imposed on them at least three times within a calendar year due to violations of the second paragraph of Additional Article 1."

The Constitutional Court decided to sever the requests for annulment concerning Law No. 6585 from the main action file and register them under a separate docket, in order to conduct a more comprehensive examination of the nature of these sanctions and their effects on property rights and the freedom to work.

Accordingly, the constitutionality review concerning excessive pricing sanctions and workplace closure penalties has not yet been resolved within this decision, and the examination is continuing under the newly registered case file.

You may access the relevant Constitutional Court Decision **here**.