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The Regulation on the Procedures and Principles Regarding the Collection of Guarantee from those engaged in the Production and/or Trade of Tobacco, Tobacco Products, Macarons, Leaf Cigarette Paper, Cigarette Filters, Alcohol and Alcoholic Beverages has been published

25 Jun 2024

The Regulation on the Procedures and Principles Regarding the Collection of Guarantee from those engaged in the Production and/or Trade of Tobacco, Tobacco Products, Macarons, Leaf Cigarette Paper, Cigarette Filters, Alcohol and Alcoholic Beverages ("**Regulation**") was published in the Official Gazette dated 30 April 2024 and numbered 32532 and entered into force as of its publication date.

The Regulation provides the procedures and principles regarding (i) the collection of guarantee and (ii) determination of the amount of guarantee to be collected from those who operate or apply to the Ministry of Agriculture and Forestry ("**Ministry**") to operate within the scope of tobacco, tobacco products, macarons, leaf cigarette paper, cigarette filters, alcohol and alcoholic beverages production and import activities and tobacco trade authorization certificate, and those who make requests for amendment or extension of the certificate; except for tobacco producers and tobacco production and marketing cooperatives.

Within the scope of the Regulation, the guarantees to be collected and the amounts of guarantee for each category, particularly for the following sectors, are covered in detail:

- The amounts of guarantee to be collected from real and legal persons who have a Certificate of Conformity for Establishing a Facility and/or a Certificate of Conformity for Production and Operation in the tobacco products, macaron, leaf cigarette paper and cigarette filter sectors, or who apply to obtain these certificates or to take over a production facility,
- The amounts of guarantee to be collected from those who have Certificate of Conformity for Tobacco Processing Facility Establishment and/or Certificate of Conformity for Tobacco Processing Facility Operation and real and legal persons who apply to obtain these certificates or to take over the processing facility,
- The amounts of guarantee to be collected from those who have a Facility Establishment Permit and/or Production Permit as well as real and legal persons who apply to obtain these documents or to take over the production facility, in the alcoholic beverage sector,
- The amounts of guarantee to be collected from those who have a Certificate of Conformity for Facility Establishment, Processing Permit Certificate, Certificate of Conformity for Production and Operation in the alcohol sector and real and legal persons who apply to obtain these certificates or to take over the production and processing facility.

The other important headlines under the Regulation are as follows:

- In case, the guarantee is a letter of guarantee to be issued by banks, they must be issued indefinitely and unconditionally in accordance with the sample under Annex-1 of this Regulation and submitted to the Ministry's Tobacco and Alcohol Department.
- Unless otherwise determined by the Ministry, the amount of guarantee to be given within the scope of the Regulation will be applied by increasing the revaluation rate determined and announced under the Tax Procedural Law No. 213 for each year in relation to the previous year. Those who are obliged to provide guarantee must complete the increased amount of guarantee until the end of January of that year.
- Pursuant to Provisional Article 1 of the Regulation, among the guarantees to be provided within the scope of the Regulation by real and legal persons operating as of the effective date of the Regulation, the letters of guarantee will be provided to the Ministry Tobacco and Alcohol Department and other guarantees will be provided to the Ministry Central Accounting Unit within 90 days as of the effective date of the Regulation.

The full text of the Regulation can be reached through this [link](#). (Only Available in Turkish)

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