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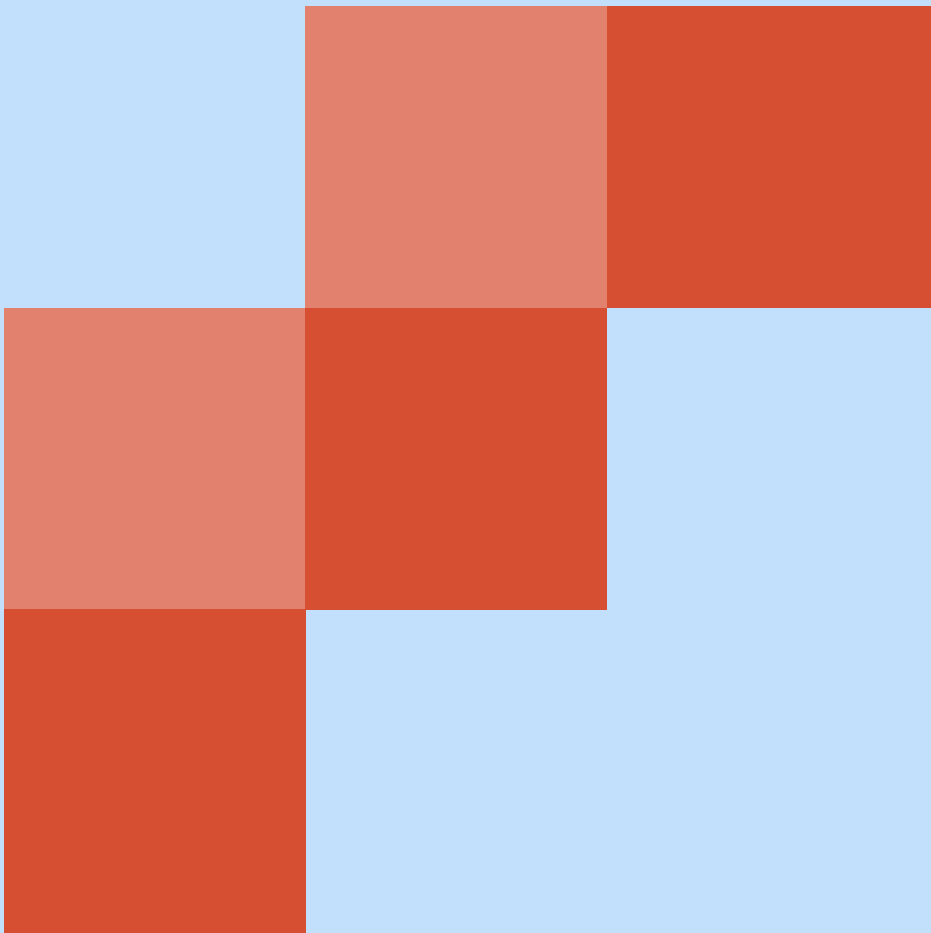
Third Sector Foundation of Türkiye

Monitoring Matrix on Enabling Environment for Civil Society Development

Country Report: Türkiye 2024



Monitoring Matrix on Enabling Environment for Civil Society Development
2024 Türkiye Report
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About Us

Founded in 1993, the Third Sector Foundation of Türkiye (TÜSEV) aims to develop solutions to the common and current problems faced by civil society organizations (CSOs) in Türkiye. With over 30 years of experience and support primarily from our Board of Trustees, we continue our activities with the goals of:

- Creating an enabling and supportive legal and fiscal environment for CSOs
- Promoting strategic and effective giving
- Ensuring dialogue and cooperation between the public sector, private sector and civil society
- Promoting Turkish civil society internationally and establishing cooperation
- Enhancing the reputation of civil society
- Conducting research on civil society and increasing knowledge

We continue our activities for a stronger, more participatory and reputable civil society in Türkiye.

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Foreword

As the Third Sector Foundation of Türkiye (TÜSEV), since 1993 we have been striving to enhance the legal, financial, and operational infrastructure of civil society. We aim to contribute to the existence of a stronger, more participatory, and reputable civil society in Türkiye by implementing activities that address the challenges faced by civil society organizations (CSOs) and provide support for their work in a more enabling environment. Under TÜSEV's Civil Society Law Reform program, in collaboration with the Association of Civil Society Development Center (STGM), we launched the Monitoring Freedom of Association-II Project in January 2025. This project, financed by the European Union Delegation to Türkiye, aims to create awareness about legal and financial regulations relevant to CSOs, monitor and enhance an enabling environment for civil society, and strengthen public sector-CSO collaboration.

The Monitoring Matrix on Enabling Environment for Civil Society Development, was developed in 2013 as a monitoring methodology by the Balkan Civil Society Development Network (BCSDN), consisting of members from Türkiye and Western Balkans, and has been updated over the years in line with changing needs. The Monitoring Matrix on Enabling Environment for Civil Society Development 2024 Türkiye Report is part of a series of country reports covering six countries in the Western Balkans (Albania, Bosnia and Herzegovina, Kosovo, North Macedonia, Montenegro, and Serbia) and Türkiye.[1] While this year's report is a country brief which is based on desk research, the reports covering 2022-2023 and 2020-2021 also include the results of comprehensive field research.[2]

We are pleased to publish the ninth edition of the Monitoring Matrix, which addresses the fundamental principles and standards that are vital for the legal frameworks to be supportive and enabling for the activities of civil society organizations under three main areas: Basic Legal Guarantees of Freedoms, Framework for CSO Financial Viability and Sustainability, and Public Sector-CSO Relationship. The common standards necessary for the development of civil society have been determined considering internationally recognized rights, European Union (EU) criteria, principles of the Council of Europe and the Organization for Security and Cooperation in Europe (OSCE), as well as regulatory best practices in European countries. The Monitoring Matrix aims to focus on the areas that experts consider to be a priority, rather than attempting to encompass all aspects related to an enabling environment. The standards and indicators have been developed based on experiences such as legal framework in countries, practices and challenges faced by civil society organizations.

1 For findings and recommendations for all countries, see the Regional Report and other country reports: www.monitoringmatrix.net

2 Third Sector Foundation of Türkiye (TÜSEV). *Monitoring Matrix on Enabling Environment for Civil Society Development 2022-2023 Türkiye Report.* https://tusev.org.tr/wp-content/uploads/2025/03/MonitoringMatris2022-23_ENG_17.06.25_WEB.pdf *Monitoring Matrix on Enabling Environment for Civil Society Development 2020-2021 Türkiye Report.* https://tusev.org.tr/Monitoring_Matrix_on_Enabling_Environment_Country_Report_2020-2021.pdf

In addition to examining the existing legal framework and practices, this report aims to guide CSOs, government, international organizations, and donors by identifying priority areas for reform and providing policy recommendations. As TÜSEV, we will continue to share our knowledge and experience with our stakeholders, create collaborative spaces, and produce information resources to contribute to a stronger, more participatory, and reputable civil society. We would like to express our gratitude to all individuals, institutions, and organizations who contributed to the preparation of this report.

TÜSEV

Country Overview

As of 2024, the development and effectiveness of civil society in Türkiye continues to be shaped by the intersection of multidimensional factors ranging from economic conditions to the political atmosphere, from the legal infrastructure to changes in international relations. These structural elements that affect the operating environment of CSOs play a decisive role in fundamental areas such as the exercise of freedoms of association, expression and assembly, financial sustainability, and the reputation and legitimacy of CSOs in the public sphere.

In 2024, the ongoing economic crisis continued to have negative effects on the financial resilience of CSOs, which in turn affected the continuity of civil society's activities in various ways. High inflation rate, shrinking civic spaces due to political developments, and difficulties in accessing international funds have been other prominent issues.

The results of the 2023 general elections and the March 31, 2024, local elections significantly influenced the operational scope of civil society and in some areas created transformative effects. The distribution of seats in the Grand National Assembly of Türkiye did not result in a significant change in the functioning of legislative activities compared to the previous term. The municipal elections, however, brought about new opportunities for CSOs to seek cooperation with municipalities; the preparation of strategic plans, participation in city councils and involvement in the planning of municipal public services became significant areas for CSO intervention. These developments required civil society to reassess its position and adapt its activities to these new dynamics.

In an environment where restrictions on freedom of expression and assembly persist, administrative oversight has increased particularly for CSOs operating in certain areas, especially those working on rights-based issues and receiving resources from abroad. Nevertheless, ongoing civil society activities at local, regional and national levels, rights-based campaigns, public protests and events across the country demonstrate that, despite all challenges, civic space retains its resilience and vibrancy.

While uncertainties remain in the implementation of legislation on freedom of association, the lack of transparency particularly in audit processes has perpetuated legal certainty problems for CSOs. The fact that CSO members and executives face criminal investigations and prosecutions, and are publicly targeted due to their civil society activities, narrows civic space and poses a threat to freedom of association.

One of the main legislative agendas affecting civil society in 2024 was a draft law that expanded the scope of the crime of "espionage" by introducing a new article in the Turkish Penal Code under the name of "Agent of Influence."

The draft article was included in an omnibus law submitted to the Grand National Assembly of Türkiye (GNAT) on October 18, 2024, and was adopted in the Justice Committee. The regulation was criticized by human rights organizations, journalists, bar associations, the political opposition, and local and international civil society organizations on the grounds that it would restrict freedom of expression and the civil space. It was also emphasized that such laws are part of a global trend that have been enacted in many countries in recent years to intervene in civil society activities.[3] Following intense public reaction, the draft article was removed from the draft law on November 13, 2024. Known as Article 339/A, the proposal envisaged prison sentences of 3 to 7 years for individuals who commit crimes against state security or political interests in line with the strategic interests of a foreign state or organization. It has been noted that the proposal could have negative consequences especially for CSOs, media outlets and academic institutions receiving foreign funds, and might come back on the agenda of the Parliament. On the other hand, civil society organizations continue to voice their objections.

In 2024, Türkiye was removed from the "grey list" of the Financial Action Task Force (FATF) on the grounds that it had made progress in anti-money laundering and counter financing terrorism. Although some amendments introduced by Law No. 7262 on the Prevention of Financing of the Proliferation of Weapons of Mass Destruction to the Law on Associations and the Law on Collection of Aid were annulled by the Constitutional Court, audits of associations based on a risk assessment, whose method and criteria are updated every year and not transparently announced to associations, continue to be conducted.

The role of civil society in the recovery period after the February 6, 2023 earthquakes has remained both significant and contentious. Civil society organizations, particularly local organizations and volunteer networks, have been actively working in the region since the early stages of the disaster; however, in 2024, many CSOs faced difficulties to continue their activities due to challenges in accessing resources, obtaining operational permits, and shortcomings in coordination mechanisms. The lack of participatory, and transparent approach sensitive to social needs in the reconstruction process in the earthquake zone has made the role of civil society visible but limited its impact. Despite this, civil actors have continued to sustain solidarity in the region through their rights-based and community-oriented approaches.

3 The United Nations Special Rapporteur on the rights of freedom of peaceful assembly and of association, the Special Rapporteur on Freedom of Expression of the InterAmerican Commission on Human Rights (IACHR), the Commissioner Rapporteur for Human Rights Defenders of the IACHR, the Special Rapporteur on Human Rights Defenders and focal point on reprisals in Africa of the African Commission on Human and Peoples' Rights (ACHPR), the Representative of Indonesia to the ASEAN Intergovernmental Commission on Human Rights (AICHR), and the OSCE Office for Democratic Institutions and Human Rights (ODIHR). *Joint Declaration on Protecting the right to freedom of association in light of "Foreign Agents" / "Foreign Influence" Laws.* https://www.ohchr.org/sites/default/files/documents/issues/association/statements/2024-09-13-statement-sr-foaa.pdf

Türkiye remains the country hosting the largest number of refugees in the world, but this fact is increasingly being addressed with a security-based approach. In particular, the hardening of anti-immigration rhetoric by politicians during election campaigns has increased discrimination against migrants and incidents of mass violence. Intensive deportation practices targeting migrants and refugees have continued, and serious concerns have been raised about human rights violations in deportation centers. In this environment, civil society organizations working in the field of migration have faced increasing restrictions in terms of both their scope of activities and access to financial resources. Most foreign funds for migration and refugee management policies were once again directed toward border security and control mechanisms, with insufficient support allocated for activities prioritizing refugees' access to rights.

The 12th Development Plan (2024-2028) and the 2024 and 2025 Presidential Annual Programs, which are the main policy documents shaping public administration's vision for civil society development, include the goal of a democratic, participatory, inclusive and accountable civil society and emphasize the importance of CSO participation in the planning, implementation and evaluation of public policies. Although the Civil Society Strategy Document and Action Plan has not yet entered into force, the expectations for the reform based on these documents continue. However, throughout 2024, no concrete steps were taken towards the fulfillment of these objectives, and no progress was made in the effective participation of civil society in decision-making processes.

Reports published by international organizations containing data and assessments on Türkiye in 2024, as in previous years, have drawn attention to interventions targeting civil society. Restrictions on freedoms of expression, assembly and association, the shrinking space for democratic participation, and the weakening of civil society actors' strength to continue freely their activities have been the prominent themes of these reports. These assessments reveal that Türkiye needs structural reforms and policy changes to protect and expand civic space within its commitment to international human rights obligations.

The European Commission's 2024 Türkiye Report emphasized that CSOs in Türkiye operate in a highly restrictive environment.[4] According to the report, this situation hampers the CSOs' maneuvering space; nevertheless, CSOs continue to actively participate in social life and contribute to various fields. It was underlined that CSOs working on women's, LGBTI+ and human rights are subjected to stigmatization and discrimination. In the absence of a transparent, sufficient and streamlined public funding mechanism, only a small number of CSOs can benefit from public support, taxation practices hinder the functioning and development of associations

4 European Commission. *Türkiye 2024 Report.* https://www.ab.gov.tr/siteimages/birimler/kpb/trkiye_report_2024.pdf

and foundations, and CSOs receiving foreign resources are subjected to frequent auditing. The report emphasized the insufficiency of consultation mechanisms to include independent CSOs in law- and policy-making processes and stated that this deficiency needs to be addressed in political, legal, financial and administrative dimensions. Ensuring an inclusive environment where CSOs can work freely stands out as a fundamental requirement for democratic governance.

The Council of Europe Commissioner for Human Rights, in her report entitled "Memorandum on Freedom of Expression and of the Media, Human Rights Defenders and Civil Society in Türkiye" drew attention to systematic restrictions on freedom of expression, media independence, and pressure faced by human rights defenders and civil society.[5] The report highlighted issues such as the weakening of judicial independence, uncertainties in the legal framework, and audit mechanisms that obstruct CSOs' operations. It also drew attention to the criminalization of civil society, the targeting of women and LGBTI+ rights defenders, disproportionate restrictions on the right to peaceful assembly, and prolonged detentions despite the judgements of the European Court of Human Rights (ECtHR) and the Constitutional Court. The Commissioner stated that all these practices undermine the rule of law and fundamental human rights and called on Türkiye to act in compliance with its international obligations.

In its Global Findings 2024 Report, CIVICUS Monitor has classified Türkiye under the category of "repressed countries" as in previous reporting periods. The report included the draft law on "Agents of Influence" and the detention of over 200 people in the May 1, 2024 Labor, Struggle and Solidarity Day March intervened by disproportionate force; these examples reiterated that civic space in Türkiye is shrinking and that fundamental rights and freedoms are being systematically violated.[6]

In its 2024 reporting, Freedom House classifies Türkiye, as in previous years, under the category of "not free" with a score of 33 out of 100. The report stated that CSOs are routinely denied access to public officials, official meetings and events, and that many civil society groups are targeted. It particularly emphasized that LGBTI+, women, and ethnic and religious minorities are oppressed by legal and criminal means.[7] Similarly, in the Freedom on the Net 2024 report, in which Freedom House assesses freedom of expression on the internet,

5 Council of Europe Office of the Commissioner for Human Rights. *Memorandum on Freedom of Expression and of the Media, Human Rights Defenders and Civil Society in Türkiye.* https://rm.coe.int/memorandum-on-freedom-of-expression-and-of-the-media-human-rights-defe/1680aebf3d

6 CIVICUS Monitor. *People Power Under Attack 2024.* https://civicusmonitor.contentfiles.net/media/documents/GlobalFindings2024.EN.pdf

7 Freedom House. *Freedom in the World 2024.* https://freedomhouse.org/country/turkey/freedom-world/2025

Türkiye was classified as “not free” with a score of 31 out of 100.[8]

The Human Rights Watch 2025 Türkiye report drew attention to associations and activists being targeted due to the critical thoughts, protests being arbitrarily banned, and organizations receiving international funding being subjected to intense audits and pressure.[9] Similarly, the Türkiye section of Amnesty International’s the State of the World’s Human Rights Report emphasized that CSO representatives were prosecuted with ungrounded accusations, that some CSOs were at risk of closure due to these cases, and that their assets were seized.[10] The report, which included numerous cases demonstrating frequent violations of freedom of peaceful assembly and association, stated that this overall picture leads to the shrinking of civic space and hinders activities aimed at the enhancing human rights.

The World Giving Index 2024 assessed Türkiye’s performance in giving and volunteerism. Türkiye ranked 122nd out of 142 countries, in helping a stranger (56%), in donations (22%), and in time spent volunteering (10%). These findings indicate that individual giving and volunteering activities in Türkiye rank the lower-middle range internationally and demonstrating the need for broadening tax incentives and support for volunteering activities more particularly to encourage giving and to strengthen civil society.

According to the 2024 Annual Report of the European Court of Human Rights, applications filed against Türkiye with 21,613 applications, constituted the largest share of the total 60,350 applications before the Court, and Türkiye is the highest case-country among the 46 Council of Europe member states. Of the 36,819 cases concluded in 2024, 73 concerned Türkiye, and in 67 of these, at least one violation was found. The violation of the right to liberty and security under Article 5 of the European Convention on Human Rights (ECHR), which was found in 19 cases, was most frequently ruled among the settled cases. In addition, it was ruled in 6 cases that the right to freedom of assembly and association under Article 11 of the Convention was violated. These figures lead to criticism of the functioning and effectiveness of the human rights regime in Türkiye; the failure to implement ECtHR judgments in which violations have already been found also raises questions about the rule of law and commitment to international obligations.

In conclusion, 2024 was a year in which civil society in Türkiye demonstrate resilience even under challenging conditions and restructured itself in some areas with new forms of organization and participation models. In this context, the developments summarized above provide an important basis for understanding the overall environment in which civil society in Türkiye operate.

8 Freedom House. *Freedom on the Net 2024.* https://freedomhouse.org/country/turkey/freedom-net/2024

9 Human Rights Watch. *Türkiye Events of 2024.* https://www.hrw.org/world-report/2025/country-chapters/turkiye

10 Amnesty International. *The State of World’s Human Rights 2024/25 Report.* https://www.amnesty.org.tr/public/uploads/files/Rapor/POL1085152025ENGLISH(1).pdf

Civil Society Overview

	2024
Number of registered organizations	101.388 associations[11] The exact number of new associations is unknown. 6.094 foundations[12] 135 new foundations were established.[13]
Main civil society laws	The relevant articles of the Constitution (No 2789, 18/10/1982) The relevant articles of the Turkish Civil Code (No 4721, 22/11/2001) Law on Associations (No 5253, 04/11/2004) Law on Foundations (No. 5737, 20/02/2008) Law on Collection of Aid (No 2860, 23/06/1983) Law on Meetings and Demonstrations (No 2911, 06/10/1983) Turkish Penal Code (No 5237, 26/09/2004) Misdemeanors Law (No 5326, 30/03/2005) Law on the Right to Information (No 4982, 09/10/2003) Law on Amendment to Certain Laws and Granting Tax Exemption to Foundations (No 4962, 30/07/2003) Turkish Commercial Code (No 6102, 13/01/2011) Income Tax Law (No 193, 31/12/1960) Corporate Income Tax Law (No 5520, 13/06/2006) Tax Procedure Law (No 213, 04/01/1961) Property Tax Law (No 1319, 29/07/1970) Stamp Duty Law (No 488, 01/07/1964) Value Added Tax Law (No 3065, 25/10/1984) Law on Exemption of Certain Associations and Institutions from Certain Taxes, All Fees and Duties (No 1606, 11/07/1972) Law on the Relations of Associations and Foundations with Public Institutions and Authorities (No 5072, 22/01/2004) Law on the Establishment, Working Principles, and Methods of the Economic and Social Council (No 4641, 11/04/2001) Law on Establishment of International Organizations (No 3335, 26/03/1987) Public Financial Management and Control Law (No 5018, 10/12/2003) Anti-Terror Law (No 3713, 12/04/1991) Personal Data Protection Law (No 6698, 24/03/2016) Law on the Prevention of the Financing of Proliferation of Weapons of Mass Destruction (No 7262, 27/12/2020) Law on Amendments to the Press Law and Certain Other Laws (No: 7418, 13/10/2022)

11 Directorate General for Relations with Civil Society. *Number of Active Associations* (Access date:18.04.2025)
12 Directorate General of Foundations. *Number of foundations by registration year (2001 - 16.07.2024).* (Access date:18.04.2025)
13 Directorate General of Foundations. *Number of foundations by registration year (2001 - 17.07.2024).* (Access date:18.04.2025)

	2024
Relevant changes in legal framework	With its decision dated January 18, 2024 (File No: 2021/28, Decision No: 2024/11), the Constitutional Court annulled certain provisions of Law No. 7262 on the Prevention of Financing of Proliferation of Weapons of Mass Destruction. The decision was published in the Official Gazette on April 3, 2024. With this annulment, some articles of the Law on Collection of Aid No. 2860, the Law on Associations No. 5253, the Misdemeanor Law No. 5326, and the Law on the Prevention of Laundering Proceeds of Crime No. 5549 were changed. The annulled provisions had granted public authorities unlimited, indefinite, and disproportionate discretionary powers, creating negative effects on freedom of association and imposing severe restrictions on CSOs' access to resources. These provisions included measures such as -publicly-known as the Minister of Interior's power to appoint a trustee to CSOs- the temporary suspension of persons or executive bodies in CSOs from duty and/or the suspension of CSO activities, blocking access to websites related to unauthorized fundraising without a hearing, regulating rules on foreign funding by by-law, and expanding the inspectors' authority to request information and documents. In its reasoning, the Constitutional Court underlined that these provisions granted the administrative bodies excessive power concerning the restriction of fundamental rights and freedoms such as the right to property, freedom of association, and the right to private life.[14] Following the Court's decision, the Directorate General for Relations with Civil Society (DGRCS) published two law drafts on its website regarding amendments in the Law on Associations and the Law on Collection of Aid, seeking input from CSOs. The drafts mainly focused on the provisions annulled by the Court, and they did not provide comprehensive amendments to remove existing barriers to freedom of association that civil society in Türkiye urgently needs. Issues such as the requirement for prior authorization for fundraising and problematic areas such as establishment of CSOs and audits were not approached in the drafts. No feedback had been provided to CSOs regarding how the submitted opinions were evaluated, no draft law has been submitted to Parliament, and no amendments have been made to the laws following the annulment.

14 Constitutional Court of the Republic of Türkiye. *E.2021/28, K.2024/11, KT. 18/01/2024.* https://normkararlarbilgibankasi.anayasa.gov.tr/ND/2024/11 *Kitle İmha Silahlarının Yayılmasının Finansmanının Önlenmesine İlişkin Kanun'un Bazı Kurallarının İptali (ND 18/24).* https://www.anayasa.gov.tr/tr/haberler/norm-denetimi-basin-duyurulari/kitle-imha-silahlarinin-yayilmasinin-finansmaninin-onlenmesine-iliskin-kanun-un-bazi-kurallarinin-iptali/

	2024
Relevant changes in legal framework	On December 9, 2024, with its decision dated June 27, 2024 (File No: 2023/181, Decision No: 2024/128), published in the Official Gazette, the Constitutional Court annulled the phrase "not exceeding one year" in the third sentence of Article 10(1) of the Law on Collection of Aid No. 2860. In its ruling, the Court stated that imposing a time limit on the extension of fundraising activities carried out on legitimate grounds and not granting discretion to authorizing bodies was incompatible with the principle of proportionality.[15] The Constitutional Court annulled (Additional) Article 1 of the Law on Associations No. 5253, which stipulated that "In district governorates within metropolitan municipality borders, no separate associations unit shall be established" with its decision dated December 7, 2024 (File No: 2018/117, Decision No: 2023/212). The rule was based on the ground that Additional Article 1, introduced in 2018 through a Decree Law (KHK), exceeded the scope of regulatory authority granted to Decree Laws. With Law No. 7553, enacted on November 30, 2024, amendments were introduced to Articles 2, 26, 26/A, 26/B, and Additional Article 2 of the Law on Associations. Through these amendments, the concept of 'club' (lokal) was defined in the law and the legal framework for clubs was clarified. In addition, it was regulated that the records of associations and international organizations would be kept by the Ministry of Interior and local administrative authorities, and such records would be entered into the Registry of Associations. It was also stipulated that the records of associations established abroad by citizens of the Republic of Türkiye would be kept by the Ministry of Interior through relevant authorities. With Law No. 7499, enacted on March 12, 2024, Articles 28 and 29 of the Misdemeanor Law were amended. The monetary threshold for appeals against administrative fines was raised from 3,000 TL to 15,000 TL. In addition, the objection period against court decisions under the Criminal Procedure Law was extended from 7 days to 2 weeks.

15 Constitutional Court of the Republic of Türkiye. *E.2023/181, K.2024/128, KT. 27/06/2024.* https://normkararlarbilgibankasi.anayasa.gov.tr/ND/2024/128

	2024
State funding (key bodies and amounts)	Cash or in-kind aid can be provided to CSOs from the public budget. However, there is no specific budget item allocated solely to the civil society sector in the budgets of the central government and local administrations. It is not possible to accurately ascertain the exact amount of the public resources planned to be transferred to CSOs annually in the central government budget law proposals and transferred to CSOs at the end of the year. There is no regular and continuous public funding mechanism that supports the organizational infrastructure and activities of CSOs and is strategically planned for the development of the sector. The sole public financing program established by the central administration to provide institutional support to associations is implemented by the Directorate General for Relations with Civil Society under the Ministry of Interior. Within the scope of the Directive on Providing Aid to Associations from the Ministry of Interior Budget, an initial budget of 251,756,000 TL was allocated in 2024 for current transfers consisting of financial support to enable associations to implement their projects. By the end of the year, 247,315,607.99 TL of this amount was spent. A total of 505 projects were funded, with the field of "education, health, culture, and sports" receiving the highest number of supports with 151 projects.
Human resources (employees and volunteers)	The number of association employees and volunteers remains unknown. According to data published by DGoF on July 16, 2024: 22,324 foundation employees 411,945 foundation volunteers
CSO- Public Sector Cooperation (relevant and new body: consultation mechanism)	There is no agency or cooperation department at the national level that engages in dialogue with stakeholders and addresses the issues and advancements of civil society, with adequate resources. The Directorate General for Relations with Civil Society was established within the Ministry of Interior on July 10, 2018, through Presidential Decree No 1. According to the regulation issued regarding its organizational structure and responsibilities, it has been tasked with determining and enhancing strategies related to civil society relations, ensuring and strengthening coordination and collaboration between the public and civil society organizations. The administrative, regulatory, and supervisory activities of the DGRCS primarily focus on associations, with certain exceptions.

	2024
CSO- Public Sector Cooperation (relevant and new body: consultation mechanism)	The public institution responsible for foundations is the Directorate General of Foundations. Apart from these two public institutions, there may be units responsible for civil society relations under ministries, but there is no standard approach or practice in this regard.
Other key challenges	One of the attempts in 2024 to shrink civic space by creating a deterrent effect on civil society was the initiative to pass the "Agent of Influence" regulation through the Parliament. This legislative proposal raised concerns that it would evoke the so-called "foreign agent laws" which have emerged as a global trend in many countries and, in some cases, have been enacted into law. As with "foreign agent" regulations, the proposal was criticized nationally and internationally on the grounds that it would stigmatize CSOs because of the foreign funds they receive and pave the way for particularly advocacy and monitoring activities to become subject to criminalization and prosecution. Submitted to the Grand National Assembly of Türkiye on October 18, 2024, the proposal entitled "Law on Amendments to the Notary Law and Certain Laws" was an omnibus law consisting of 23 articles and envisaged amendments or regulations to 12 different laws. Article 16 of the draft law introduced a new Article (339/A) to be inserted after Article 339 under the section "Crimes Against State Secrets and Espionage" in Chapter Seven of the Turkish Penal Code. This article provided for imprisonment of three to seven years for those who conducted or commissioned research on Turkish citizens or institutions and organizations, or on foreigners residing in Türkiye, in accordance with the strategic interests or instructions of a foreign state or organization, to the detriment of the security of the state or its internal or external political interests. This proposal, which was questionable in terms of the principles of clarity and foreseeability and carried the risk of targeting the activities of CSOs, was withdrawn. However, a similar regulation is likely to reappear on the agenda in 2025. Data and statistics on civil society are often incomplete, inadequate, or not publicly available. The data and statistics on associations and foundations published on the websites of the Directorate General for Relations with Civil Society and the Directorate General of Foundations are not standardized, comparable, or user-friendly. Therefore, measuring economic and social contributions and impact of CSOs is difficult. As of now, a civil society database in line with the United Nations International Classification of Nonprofit Organizations (ICNPO) has not been established.

Key Findings

1.	The establishment of CSOs is highly bureaucratic and complex. Requirements such as reaching a certain number of members, meeting minimum endowment value, and notifying members to the Associations Information System (DERBİS) create obstacles, especially for small-scale and newly formed organizations. The requirement for applications in person, difficulties in finding suitable office spaces, and implicit prohibitions preventing office sharing with other organizations obstruct CSOs' work already from the establishment stage, both financially and administratively. On the other hand, in the case of associations and foundations that comply with standard bureaucracy and procedures and submit applications fully, acquire legal personality within the legal deadlines and in a predictable manner.
2.	Associations and foundations are subject to frequent, detailed, and sometimes disproportionate audits. The criteria used in the sectoral risk analysis carried out to prevent money laundering and financing terrorism (ML/TF) lead to unclear and unfair outcomes for CSOs. Rights-based and independent associations are subject to ML/TF audits solely because they benefit from foreign funds, regardless of their source. These detailed audits increase the bureaucratic workload and cause disproportionate and constant oversight of organizations' activities. Nevertheless, CSOs with strong institutional capacity conduct their activities in compliance with the legislation because of their regular internal audit and reporting systems. In cases where membership registers are kept regularly, board decisions are archived with dates and numbers, and registers are backed up electronically, problems encountered in audits are reduced.
3.	Cases such as filing closure cases against associations and the sealing of associations' offices demonstrate that state interventions in CSOs continue and that public administration used its power through judicial and administrative means to restrict freedom of association.
4.	To collect aid and fundraising CSOs must obtain permission and comply within detailed bureaucratic procedures. The obligations imposed by administrative authorities regarding authorization and supervision restrict resource seeking activities, CSOs' autonomy, and will of donors. Although the Constitutional Court annulled some restrictive provisions in the law, no reform has been made in overall legislation regarding aid collection in line with freedom of association standards.

5.	The decrease in international funds jeopardizes the sustainability of CSOs, leading to a reduction in the number of employees. In addition, attempts such as the "Agent of Influence" draft law lead for CSOs receiving foreign funds to be stigmatized and their activities to be subject to criminalization and prosecution.
6.	There are numerous obstacles to the exercise of the right to assembly and demonstration. The obligation of prior notification is implemented as a requirement to obtain permission, and demonstrations are banned on vague grounds, prevented by harsh interventions and detentions by law enforcement, resulting in the de facto suspension of the right. Journalists, lawyers, and human rights defenders are also affected by these interventions.
7.	Despite legal guarantees, legislation containing provisions concerning freedom of expression, especially the Turkish Penal Code and the Anti-Terror Law, restricts freedom of expression through broad and vague grounds; critical and rights-based opinions are subjected to criminal measures and sanctions. Journalists, academics, lawyers, human rights defenders, and students are systematically prosecuted, detained, and imprisoned for exercising their freedom of expression.
8.	The right to information and internet freedom are restricted by many regulations, particularly Laws No. 4982 and No. 5651; blocking access to websites and censorship practices are becoming more widespread, weakening transparency and accountability.
9.	There are no effective protection mechanisms against online and physical attacks on CSOs and their representatives. Such attacks continued in 2024. New surveillance systems such as CCTV cameras and facial recognition technologies pose a potential threat to individuals' fundamental rights, especially freedom of expression.
10.	Tax incentives for CSOs are extremely limited. A limited number of tax incentives primarily benefit a small group of CSOs that hold public benefit or tax-exempt status. The number of organizations granted this status is very low, and the application process is bureaucratic, subjective, and uncertain.

11.	The amendment made in December 2024 to the Communiqué on Granting Tax Exemption to Foundations (Serial No: 1) imposed additional requirements and financial obligations for tax-exempt foundations to maintain this status, putting many foundations at risk of losing their status. The definitive provision in the communiqué, stating that transfers to the economic enterprises established by a tax-exempt foundation to realize its purpose would not be considered as purpose-intended expenditure, makes it difficult for such foundations to meet the requirement of "spending at least two-thirds of their annual income for intended purposes within the year it is obtained." The inclusion of the minimum asset and annual income requirements sought in the tax exemption application as conditions also for the maintaining statuses poses the risk of loss of tax exemption status in cases where the targeted amount is not reached due to incidental reasons.
12.	The tax deduction rate for individual and corporate donations is very low and applies only for donations and contributions made to CSOs with tax-exempt or public benefit status. It results in only a small number of organizations benefiting from public support through tax incentives, leads to discrimination among CSOs.
13.	There is no comprehensive legislation or national policy regulating CSOs' access to public funds. Due to the lack of central coordination and strategy, public support is provided in a fragmented manner through internal directives that vary from institution to institution, with most public funds transferred to CSOs working in certain activity areas, while rights-based and monitoring organizations are often excluded. The principles of transparency, equality, and accountability are not systematically implemented in the planning and distribution of public funds.
14.	There is no common standard or oversight mechanism in determining CSOs to benefit from public support, including protocol-based cooperation. Selection and implementation processes are left to the discretion of public administrations, and civil society is not included in these processes.

15.	Public institutions providing funds to CSOs carry out accountability, monitoring, and evaluation processes according to in-house rules; there is no robust regulation or common transparency standard. Evaluation reports on the impact of funds are not publicly announced, and requests for information on monitoring and evaluation processes are mostly left unanswered by public institutions.
16.	The majority of CSOs are unable to employ full-time paid staff. High income tax and social security costs, combined with the economic crisis and decrement of grants and funds, make it difficult to employ qualified staff and reduce the appeal of working in civil society.
17.	Consultations conducted in 2024 to develop legislation and policies on volunteering are a good practice for the effective participation of civil society in decision-making processes. The Green Paper and White Paper prepared with regard of these consultations, in line with the recommendations of CSO representatives, propose drawing up a general policy framework for volunteering legislation rather than a detailed regulation. It is a positive development that these documents do not include regulations that could have a deterrent effect, such as compulsory volunteering agreements or registration of volunteers in a central system. It is also emphasized that financial obligations such as insuring volunteers should not be imposed on CSOs.
18.	There is no legal framework aiming at the institutionalization of public sector-CSO relations in Türkiye. The 12th Development Plan recognizes civil society as an actor of development and emphasizes the importance of cooperation. However, no concrete and effective measures are being implemented in this regard. CSOs' participation in policy-making processes is not ensured through transparent and equitable methods; especially for rights-based and critical CSOs, collaboration means with the public sector are narrowing. Similarly, mechanisms for collaboration and coordination between public sector and CSOs, and the development of civil society are insufficient.

19.	There is no standard, continuous, and accessible mechanism regulating CSO participation in decision-making processes. The consultations on draft legislations are carried out mostly in closed meetings with the participation of CSOs, whose opinions and approaches aligned with government policies. Except for limited examples such as consultations for developing a legal framework on volunteering, effective consultation practices are not common. CSO participation in legislation processes is limited and not encouraged. Generally, the period between the submission of a draft law and the adoption is extremely insufficient for effective consultations.
20.	Legislation regulating the right to information functions in a limited way due to broad exceptions and discretionary power granted to public institutions, and CSOs' requests for information are mostly not met or are responded incompletely and inadequately.
21.	Although CSO participation in sectoral consultation and coordination mechanisms is covered by the legislation, there is no general regulation guaranteeing equal and qualified representation. Although means of participation in municipalities are diverse, their quality also varies. At the central level, the selection of CSOs is invitation-based, and independent CSOs take a critical stance are excluded from consultation processes.
22.	Although the legislation treats CSOs as equal to other legal entities in public tenders, there are no incentives or general regulations for their participation. CSOs mostly need to sign a collaboration protocol with the relevant ministry to provide public services; the absence of such a protocol may hinder their activities. The reluctance of public administrations to cooperate with rights-based CSOs and the lack of an appeal mechanism in case of the termination of agreement restrict CSOs' role in public service.

Key Recommendations

1.	The procedures for establishing CSOs should be simplified, and restrictive criteria for establishment such as reaching a certain number of members, meeting minimum endowment value should be brought into line with international standards to facilitate the establishment of small and new organizations. The obligation for associations to register their members in DERBİS, as well as de facto barriers to CSOs sharing offices and facilities with other organizations, should be removed.
2.	CSO audits should be regulated within the principles of necessity and proportionality, in a way that prevents arbitrary practices and does not constitute interference with CSO activities. The criteria used in the sectoral risk analysis underlying ML/TF audits should be redefined clearly, objectively, and free from discrimination in consultation with CSOs. Frequent audits of CSOs solely for benefiting from foreign funds should be ended.
3.	Interventions such as termination of CSOs and suspension of their activities should only be applied as a last resort and in exceptional cases, based on fair trial processes and independent judicial decisions. Such interventions should not be used as a punitive tool against CSOs that operate from a rights-based and inherently critical perspective.
4.	The Law on Collection of Aid should be amended in line with international standards. A notification-based model should be adopted instead of a permit-based system, and the discretionary power of administrative authorities should be limited. CSOs' right to access foreign funds should be explicitly guaranteed, and the stigmatization of CSOs using such resources should be prevented.
5.	Initiatives that directly interfere with freedom of association, such as scrutinizing CSOs by the "agent of influence" and similar notions, and criminalizing their activities, should be abandoned.
6.	The exercise of the right to assembly and demonstration should not depend on a notification procedure that has in practice turned into a permit system. Peaceful demonstrations should not be obstructed by law enforcement interventions; excessive use of force and arbitrary arrest and detention should be restricted in line with the principle of the rule of law.

7.	Critical and rights-based expressions should not be restricted by criminal measures and sanctions, and legislation restricting freedom of expression, particularly the Turkish Penal Code and the Anti-Terror Law, should be amended in line with international standards.
8.	Multiple human rights violations against journalists, academics, lawyers, and human rights defenders should be prevented, and baseless and arbitrary prosecutions should end. Legal regulations that restrict freedom of press, right to access information, and internet freedom, allowing censorship, access bans, physical interventions, and enabling criminal measures and sanctions, should be amended.
9.	The application process for tax exemption and public benefit statuses should be reorganized with transparent, objective, and predictable criteria. These statuses should be granted by an independent institution to all CSOs that meet the required conditions, ensuring equal and easy access for every organization. The General Communiqué on Granting Tax Exemption to Foundations (Serial No: 1) should be amended again, or through a general regulatory procedure such as a circular, transfers to economic enterprises established to achieve their purpose should be considered as purpose-oriented expenditures. Minimum annual income and annual asset requirements should not be counted as conditions for maintaining tax exemption status.
10.	The tax deduction rate for income and corporate income taxpayers who can currently deduct up to 5% of their income (or up to 10% in priority development regions) for donations and contributions from their taxable income should be increased. The tax deduction for donations should not be limited to CSOs with tax-exempt or public benefit status, but should also include a broader range of organizations, including rights-based CSOs, by defining an inclusive activity scope to expand the number of CSOs eligible for tax benefits.

11.	A concrete and continuous public funding mechanism should be established to support the institutional infrastructure and activities of CSOs and to ensure the financial sustainability of civil society. Transparent and accountable procedures should be developed to plan, allocate, and monitor public funding for CSOs. Legislative amendments should be made in this regard, and a national strategy should be developed, with CSOs actively participating in all stages of the process. Detailed information on the criteria by which public funds are distributed, the annual budget, and evaluation report on the utilization of resources should be disclosed.
12.	Public institutions and other donor organizations should review and diversify grant programs aimed at strengthening human resources capacity in civil society. Regulations should be introduced to reduce the costs of social security premiums for CSO employees, and incentive mechanisms should be implemented to support qualified and secure employment in CSOs.
13.	The legislation and relevant policy documents regulating the relationship between public institutions and CSOs, including agreed-upon principles, mechanisms, and responsibilities should be prepared in a participatory manner.
14.	The procedure for selecting CSOs to be represented in decision-making processes, advisory boards, and cross-sectoral consultation bodies should be concretely and objectively defined. Amendments should be made to the Regulation on the Principles and Procedures for the Preparation of Legislation, making it mandatory to receive opinions from CSOs, and feedback mechanisms regarding submitted opinions should be included in the regulation. Necessary amendments should be made to the Rules of Procedure of the GNAT to ensure effective and meaningful participation of CSOs in legislation.

15.	To ensure that CSOs have access to comprehensive and up-to-date information on matters relevant to them, exceptions and discretionary grounds limiting the right to information should be restricted, and functional measures should be introduced to ensure that applications are responded to within the legal time frame and in detail.
16.	Information, such as the number of protocols signed between the public sector and CSOs for collaboration and the provision of public services, the list of CSOs involved, and the areas of focus should be disclosed. The purpose and scope of the protocols, as well as the criteria and procedures used to select CSOs, should be transparently disclosed on an annual basis. In case of termination of protocols, CSOs should be granted the right to appeal, and independent oversight mechanisms should be established.
17.	Data and statistics related to civil society should be collected in a reliable and comparable manner in line with international standards and regularly shared with the public.

Findings

Area 1: Basic Legal Guarantees of Freedoms

Sub-Area 1.1. Freedom of Association

1.1.1. Establishment of and Participation in CSOs

According to Article 33 of the Constitution, everyone has the freedom to form associations, become a member of an association or withdraw from membership without prior permission. However, certain restrictions exist for individuals working in specific public duties and for non-citizens. Children who have reached the age of 15 and have the capacity of discernment are granted the right to establish associations as defined by law, subject to special provisions and the written permission of their legal guardians.

The legislation does not permit the establishment of not-for-profit companies. Individuals and CSOs can form platform structures without possessing legal personality, under names such as initiative or movement, to pursue a common purpose.

To establish an association, seven citizens and/or foreigners with residence permits in Türkiye must apply to the Provincial Directorate for Relations with Civil Society along with the required documents. There is no registration fee. Upon official application, the association is considered established and may commence its activities. However, the requirement to form the mandatory bodies (board of directors, internal audit board, and general assembly) within six months of the written notification by reaching a minimum of 16 members poses a challenge to exercising freedom of association.

To establish a foundation, dedicated endowments (including cash, securities, immovable and movable properties, as well as rights with economic value) must be allocated to the foundation's purpose as determined by the founders. The Council of Foundations, the highest decision-making body of the Directorate General of Foundations, sets the minimum endowment value required for foundation establishment on an annual basis. For 2024, the minimum value was set at 500,000 TL. Foundations are established through a by-law approved by the court. The time required to establish a foundation varies depending on the workload of the courts.

CSOs are obliged to articulate in detail the purposes and the activities they intend to pursue in official documents such as associations statutes and foundation by-laws. CSOs that decide to change their scope of activities must fulfill a series of formal and bureaucratic requirements.

The Constitution and primary legislation contain vague restrictions that allow state intervention in CSOs' activities, on the grounds of national security, public order, prevention of crime, public health, and public morals etc. Association statutes and foundation by-laws are subject to review for compliance with the legislation.

Within the country, associations and foundations can organize under federations or confederations without requiring permission. According to the Law on Associations, a federation can be formed with a minimum of five organizations, while a confederation can be established with a minimum of three organizations. Due to the high number of members required for the establishment of federations and confederations and the requirement for member organizations to have the "same purpose", the number of umbrella organization remains low.

To establish branches or conduct activities in Türkiye by foreign organizations, is subject to the permission of the Ministry of Interior, based on the opinion of the Ministry of Foreign Affairs. The legislation does not impose a time limit to respond to activity permit applications. According to the data published by DGRCS, 119 CSOs were granted permission to operate in Türkiye in 2024.

In Türkiye, the establishment of CSOs still requires in-person applications. However, procedures such as membership applications, membership inquiries, and withdrawals can be carried out electronically. Associations can conduct general assembly and board meetings through electronic systems approved by the General Directorate of Information Technologies of the Ministry of Interior. With the increase in digitalization (e-government/e-signature applications, online notifications), routine administrative procedures are carried out faster and more easily than before.

While there is no publicly available data on the number of associations established annually, according to data published by DGoF, 135 foundations were established in 2024.

Associations must notify DERBİS the full name, date of birth, and national ID number of those who have been accepted as members of the association and those whose membership has expired, within forty-five days from the date of acceptance or termination. Administrative fines will be imposed on association managers who fail to fulfill their notification obligations. The obligation to register members in a central system increases administrative control over CSOs and is seen as interference in their internal operations. In particular, rights-based CSOs working with certain social groups cannot adopt a membership-based organization model, as individuals are reluctant to become members.

Although the legislation does not require associations seeking to open offices in residential buildings to obtain permission from all residents, such a requirement is being attempted to be imposed in practice. Since obtaining such permissions is generally not possible, associations face difficulties in finding office space. In addition, associations are not allowed to share office space with another legal entity or individual. Although this restriction has no legal basis, due to an opinion issued by the Legal Counsel of the Ministry of Interior in 2013, associations are not allowed to share their offices with other persons or entities. The challenges faced by those seeking to establish an independent office due to high rents constitute a significant obstacle to freedom of association.

1.1.2. State Interference

Although CSOs are autonomous in their internal operations, the legislation does not provide sufficient safeguards to prevent state interference. The administration has broad powers to conduct audits not only in limited situations defined by international standards but also regarding institutional operations, such as detecting whether associations and foundations carry out activities in line with the purposes stated in their founding documents.

As stated in the guidelines of the European Court of Human Rights regarding freedom of assembly and association, ensuring the effective exercise of freedom of association is among the positive obligations of states under Article 11 of the European Convention on Human Rights.[16] As a party to the Convention, Türkiye is obligated to take preventive measures and provide protection against interferences that restrict freedom of association of third parties. However, there is no specific regulation in national legislation to protect civil society organizations from interventions such as defamation, threats, targeting, or judicial harassment by third parties. In such cases, CSOs can exercise their rights arising from the Penal Code or the Civil Code.

The legislation grants the relevant authorities the power to introduce special accounting standards for associations and foundations. There are only two basic accounting standards applicable: one based on business accounts and the other based on the balance sheet.

Audits of associations and foundations are regulated in detail in the legislation. While internal auditing is fundamental for associations and foundations according to the relevant legislation, both substantive (purpose of activity) and formal (books kept, etc.) audits are conducted. Associations can be audited by the Ministry of Interior or the highest-ranking public authority in their location to determine whether they operate in line with their stated objectives

16 European Court of Human Rights. *Guide on Article 11of the European Convention on Human Rights.* https://ks.echr.coe.int/documents/d/echr-ks/guide_art_11_eng

and maintain their records and accounts in compliance with regulations. According to the 2024 Annual Administrative Activity Report of the Ministry of Interior, 415 associations were audited by the Ministry of Interior's Association Auditors, and 24,125 associations were audited by governorships and district governorships, totaling 24,540 associations. In fact, 24.32% of associations across Türkiye were audited in 2024. The exact number of associations for which judicial and administrative action was requested as a result of these audits is unknown. The most common reasons for administrative fines imposed in audits include holding general assembly meetings contrary to the law and the statutes of associations, failure to properly keep books and records, collecting donations without authorization, and failure to notify general assembly results, changes in association bodies, or address.[17]

The DGoF is responsible for auditing foundations to ensure compliance with their objectives and legal requirements, as well as for overseeing the operations and regulatory compliance of their economic enterprises. According to the 2024 Activity Report of DGoF, a total of 422 foundations were audited in 2024. Based on the audit reports, one criminal complaint proposal was drafted for submission to the Chief Public Prosecutor's Office, eight preliminary examination reports, and 17 disciplinary investigation reports were prepared.

While risk-based audits to prevent money laundering and terrorist financing are specifically defined for associations in the legislation, no such distinction has been made in foundation audits. However, it is known that the Directorate General of Foundations is working on a legislative amendment in this regard. According to the Regulation on Associations, risk assessment conducted by DGRCS is fundamental for association audits. Associations are categorized as low-, medium-, and high-risk based on the assessment of the risks of being used for laundering of assets that are proceeds of crime and financing terrorism. Accordingly, associations in the medium- and high-risk categories are subject to audits as deemed necessary based on annual evaluations, while associations in the low-risk category are audited based on requests from judicial and administrative authorities, other complaints, or administrative obligations. There has been insufficient collaboration with CSOs from the outset in developing the risk assessment methodology, and the methodology and evaluation criteria used in risk assessment have still not explicitly shared with associations. Therefore, the criticism that audits are being used in a way that restricts freedom of association continues to be relevant.

17 Directorate General for Relations with Civil Society. *Audit statistics, Number of Associations Fined as a Result of Audits and Distribution of Fines by Law Provisions Table (01/01/2024 - 31/12/2024).*

Although DGRCS organize information and guidance trainings aimed at eliminating uncertainties about the implementation, increasing CSOs' risk management capacity, and facilitating compliance processes regarding counter financing terrorism, CSO representatives expect their requests for more detailed information about the process to be met.

Another critical issue in risk assessment is that CSOs engaged in rights-based advocacy—despite being considered low-risk based on their area of work or their geographical location—are often classified as medium or high risk when they operate with large budgets or rely on international grants and funds for financial sustainability. Assessing CSOs solely based on the amount and foreign origin of their funding, without considering the source of these grants and funds, has led to the categorization of many CSOs as medium or high-risk—even when they receive funding from sources similar to those used by numerous public institutions, including central government bodies. Following the amendments to the Law on Associations introduced by Law No. 7262, a significant number of rights-based CSOs and those receiving foreign funding underwent multiple audits in 2024. CSOs report that frequent, lengthy, and very detailed audits not only increase bureaucratic burden but also create oversight pressure.

This situation is particularly unfair for CSOs working in crucial areas such as health, education, and poverty and with vulnerable groups. Classifying such organizations as high risk does not correspond to the purpose of preventing financing terrorism and money laundering. In this context, it is important to review the risk assessment methodology and avoid imposing burdensome bureaucratic obligations incompatible with the purpose of risk assessment on rights-based organizations. Risk assessments should adopt a proportional approach appropriate to the financial structures and the nature of activities of these organizations, and audit processes should be conducted within this framework. In this way, audit processes can be carried out more fairly and effectively without undermining the functionality and capacity of these organizations to deliver public benefit services.

Throughout 2024, numerous examples of state interference with CSOs were observed. Excessive and purpose-unrelated audits were the most frequent interventions in 2024, especially targeting CSOs that monitor public policies with a critical perspective and work on a rights-based approach. The European Commission's 2024 Türkiye Report stated that Financial Crimes Investigation Board and the Ministry of Interior increased their contacts with CSOs to conduct risk-based audits; however, it also highlighted that CSOs expressed concerns about the excessive number of audits and inspections conducted by the Ministry, and that CSOs receiving foreign resources were frequently subjected to audits.[18]

18 European Commission. *Türkiye 2024 Report,* p. 19 and 36.

On the other hand, a significant majority of CSOs are able to continue their activities without challenges and do not face any restrictions. Activities not directly related to social and political disputes are not subject to obstructive intervention or subsequent audits. For instance, certain CSOs can cooperate with public authorities and local governments even in public activities such as outdoor events and do not face obstacles in bureaucratic procedures such as permits and notifications. However, it has been observed that in some events concerning human rights or environment issues, notification alone was not considered sufficient and additional security measures were required.

The sanctions to be applied in case of violations are detailed in the legislation. No preventive warning mechanism has been defined prior to the imposition of criminal and administrative fines for violations. However, for children's associations, there is a provision in the legislation that allows for sanctions to be imposed after a written warning has been issued and the violation is repeated.

There are specific provisions in the relevant laws concerning liquidation and dissolution procedures that regulate automatic dissolution, temporary suspension of activities, and termination of associations and foundations. In cases where statutes/by-laws and operations of associations and foundations contain elements threatening national security, public safety, public order and peace, public health, and public morality or contain an element of crime, they may face legal action for termination.

With its decision dated January 18, 2024, the Constitutional Court annulled certain amendments made to the Law on Associations by Law No. 7262 on the Prevention of the Financing of the Proliferation of Weapons of Mass Destruction. Among the provisions that have been repealed is Article 30/A, publicly known as the "authority to appoint trustees," which stipulates that if criminal proceedings are initiated against individuals serving in associations' executive bodies or the bodies in which these individuals serve, they may be provisionally removed from office by the Minister of the Interior and replaced by trustees appointed by the court. The ground of the decision emphasized that the provision caused a disproportionate restriction on freedom of association as it did not specify how long the suspension measure would apply, it affected individuals in executive bodies who were not under prosecution for the relevant offenses, and it did not provide a legal ground for a review of the administrative measure in case of a different outcome in criminal proceedings. It was also stated that the procedure for electing replacements for members leaving their positions in executive bodies should be determined in the bylaws of each association as a natural consequence of the freedom of association. The court ruled that the temporary suspension and appointment of trustee by the court decision should be a last resort, and that the restriction imposed by these rules did not meet a pressing social need.

Following the Constitutional Court's ruling, DGRCS published a law draft that only covers the annulled provisions, seeking input from CSOs. The draft, which envisaged amendments to the Law on Associations, was largely in line with the annulment decision of the Constitutional Court but did not touch upon many provisions that interfere with freedom of association.[19] By the end of 2024, no draft law in this regard had been submitted to the Grand National Assembly of Türkiye.

The smear campaign against the Tarlabaşı Community Center (TTM) since 2021, raids on the association building by public authorities, and lawsuits for its termination constitute a concrete example of interference with the right of civil society to operate within the legal framework. Of the two lawsuits seeking termination of the association, the one filed on the grounds of "determination of non-existence" was dismissed, but this decision was appealed by public authorities.[20] The lawsuit for termination on the grounds of operating "contrary to law and morality" is ongoing. In addition, the criminal case filed against former board members on charges of "obscenity" is continuing. Moreover, the association building was sealed on the grounds of "unauthorized activities" and physical intervention was used against association officials during its execution.

The dissolution of the Migration Monitoring Association (GÖÇİZDER) by a court decision on December 25, 2024, is another example demonstrating state interference with civil society organizations in Türkiye.[21] The closure lawsuit filed against GÖÇİZDER, which works on forcibly displaced persons, was based on a previous criminal case against its executives, which had been concluded with acquittal, and the association's legal activities and publications were also presented as if they are connected to the crime. The court's decision to dissolve the association despite the evidence submitted in the defense of the case, and acquittal judgment demonstrates the indirect penalization of associations focusing on certain areas of work and the restriction of freedom of association through the judicial means.

19 Third Sector Foundation of Türkiye. *Assessments and Recommendations of TÜSEV on Draft Amendments to the Law on association and Law on Collection of Aid.* https://tusev.org.tr/dernekler-kanunu-ile-yardim-toplama-kanununda-degisiklik-taslaklari-gorus-ve-onerilerimiz-yayinda

20 Bianet. *Court rejects lawsuit against Tarlabaşı Community Center.* https://bianet.org/haber/court-rejects-lawsuit-against-tarlabasi-community-center-295373

21 Bianet. *GÖÇİZDER karar duruşması: Dernek feshedildi.* https://bianet.org/haber/gocizder-karar-durusmasi-dernek-feshedildi-303017

1.1.3. Securing Financial Resources

The legislation allows associations and foundations to engage in income-generating activities only by establishing an economic enterprise. CSOs may receive in-kind and cash assistance from abroad, subject to notification. A separate notification is mandatory for each donation with a contract or protocol.

With the 2020 legislative amendment, a notification obligation was introduced for donations and aids provided abroad. In recent years, there have been unlawful practices of auditors regarding notifications of aid received abroad. Despite the clear definition of "aid" in the Law on Collection of Aid, cross-border payments such as payments to an expert residing abroad with an overseas bank account, payments to communication platforms like Zoom, or membership fees for foreign organizations are considered as aid sent abroad. Since these transactions were not notified, many CSOs have been subjected to administrative fines. Lawsuits filed by CSOs against these fines are ongoing.

Under the Law on Collection of Aid, in-person or online fundraising activities conducted by CSOs outside their headquarters are subject to permission. To obtain permission, a detailed application is required, including information on the amount of donation to be raised, and how it will be collected and used. The total amount must be spent in accordance with the specified purpose and timeframe stated in the permission; any remaining amount shall be transferred to other organizations as deemed appropriate by the competent authority. This situation raises concerns regarding the will of the donors and the autonomy of CSOs. By the amendments in 2021 the concepts of "donation" and "aid" were separately defined in legislation, and voluntary donations that are spontaneously made are outside the permission procedure. CSOs may only publish their bank account numbers on their official websites, however, making donation calls on social media platforms, or launching online donation campaigns are subject to permission. These restrictions negatively impact CSOs' financial sustainability. CSOs exempted from obtaining permission for aid collection are determined by presidential decision. According to data shared by DGRCS, there are 51 CSO that have the right to collect aid without obtaining permission.[22]

In 2024, with its decision dated January 18, 2024 (File No: 2021/28, Decision No: 2024/11), the Constitutional Court annulled certain provisions of Law No. 7262 on the Prevention of the Financing of the Proliferation of Weapons of Mass Destruction, finding them unconstitutional. Among the annulled provisions were those in the Law on Collection of Aid regulating: blocking access within 24 hours by criminal judgeships

22 Directorate General for Relations with Civil Society. *Organizations having the right to collect aid without the need for obtaining a permit.* https://www.siviltoplum.gov.tr/izin-almadan-yardim-toplama-hakkina-sahip-kuruluslar

of peace without a hearing to allegedly unauthorized fundraising content on the Internet, regulating by by-law the procedures and principles of domestic and foreign assistance, expanding auditors' authority to request information and documents, imposing judicial fines on responsible board members who unlawfully provide assistance to abroad, and confiscating and transferring allegedly unauthorized in-kind and monetary assets to the public ownership.

In addition, with its decision dated June 27, 2024 (File No: 2023/181, Decision No: 2024/128), the Constitutional Court annulled the phrase "not exceeding one year" contained in Article 10(1) of the Law on Collection of Aid No. 2860. In its reasoned decision published in the Official Gazette on December 9, 2024, the Court stated that imposing an absolute time limit on the duration of aid collection activities and not granting the public authority discretionary power to extend this period violated the principle of proportionality.

Following these decisions, DGRCS published two draft laws on its website to re-regulate the annulled provisions and sought opinions from CSOs. The drafts were largely limited to proposals concerning the provisions annulled by the Constitutional Court. Problematic areas such as the requirement for obtaining permit for collecting donations, which constitute a significant obstacle to CSOs' resource mobilization activities, were left out of the scope. However, in 2024, no draft law was submitted to the Grand National Assembly of Türkiye. Thus, although the Constitutional Court identified that the restrictive powers granted to the administration by the legislation posed problems in terms of freedom of association and access to financial resources, due to the lack of comprehensive reform in the relevant legislation and practices, the obstacles to resource mobilization largely remain.

In Türkiye, one of the main factors affecting the sustainability of CSOs is difficulties in accessing financial resources. Lack of resources negatively affects the capacity and activities of organizations, while factors such as economic crisis and high inflation exacerbate the situation. On the other hand, legislation and implementation prevent CSOs from diversifying their incomes.

It can be said that the challenges encountered in obtaining aid collection permits continued in 2024, and that mobilizing resources through collecting donations has become an unpredictable and discouraging process for CSOs, especially due to its dependence on the authorization of central administration. This restricts CSOs' donation revenues and their financial and operational capacity.

CSOs, though not frequently, may face challenges when using banking systems. In a limited number of cases, problems such as opening bank accounts, blocking accounts, international transactions have been identified. On the other hand, organizations working with certain banks stated that they did experience no challenges when they submitted project contracts and documents regarding the purpose of the funds. However, the procedure depends more on the interpretation of bank and branch-level personnel and varies. In a few cases, the same organization faced different treatment in different banks.

The statutes or by-laws of CSOs must include a provision stating that they can establish economic enterprises. In cases where this provision is not included, the statutes/ by-laws or official documents need to be amended. As economic enterprises are subject to the same tax obligations as other commercial enterprises, as well as administrative and bureaucratic workloads, income generation through economic activities is significantly difficult. According to the most recent data published by DGoF, in 2023, the number of for-profit enterprises affiliated with foundations was 1,442, while only 0.47% of the income of new foundations came from economic enterprise revenues. The number of economic enterprises affiliated with associations is unknown.

Another challenge faced in 2024 regarding access to financial resources was the ongoing cuts in international grants and assistance. The decrease in international development funds and the reduction or termination of support provided by consulates and foreign organizations have increased financial uncertainties for CSOs benefiting from these resources. At the same time, cuts in funding programs of organizations such as the EU and UN, especially in the fields of migration and human rights, have led to the imposition of more competitive conditions and more burdensome application and reporting requirements. As CSOs' access to international resources has become more difficult, the most important consequences of this fact have been a reduction in the number of paid staff in civil society and increased risks to the strategic planning and sustainability of local organizations.

Meanwhile, cases come upon in which CSOs benefiting from foreign funds were targeted by non-state actors and politicians, including through online platforms. The "Agent of Influence" draft law that came to the agenda in 2024 set a stage for criminal proceeding of CSOs' funds received from abroad. While the draft paved the way for CSOs benefiting from international support to be accused of creating "foreign influence," it also facilitated their stigmatization and discrediting in public opinion. Although the draft was not adopted in parliament, government officials stated that it is likely to reappear on the agenda in the long term. It should be noted that there are no effective legal safeguards or mechanisms against such pressures on CSOs.

Although the vast majority of CSOs in Türkiye face structural constraints in terms of access to and sustainability of financial resources, there are also various actors with relatively stable financial structures. These include aid-oriented organizations that can collect individual giving in large amounts through institutionalized scholarship programs or traditional charity activities; large well-known foundations working in fields such as environment, education, or social development, which can reach large audiences with campaign support and have gained public trust; or organizations with strong endowment management capacity whose main source of income is the personal wealth or companies of the founder. These organizations, with their independent profiles not damaging their legitimacy before the public, technical management capacities, and well-structured donor relations, are less exposed to existing legal and political pressures, which makes them more resilient both financially and operationally. Among this group are also organizations exempted from obtaining permission for aid collection.

In addition, organizations which are supported by public sector also constitute an important group. These organizations, which work in close cooperation with public institutions or regularly benefit from public resources, are often able to access the financial resources they need for their activities through central or local administrations. This results in fewer challenges in obtaining permits for aid collection or less pressure in seeking international grants. Some of the CSOs in this group are also exempt from obtaining permits for aid collection. At the same time, for such organizations financial planning is easier and more predictable, as they can remain outside the uncertainties in legislation and implementations.

Another group that stands out in terms of financial sustainability in Türkiye is faith-based charity organizations. These organizations have the capacity to mobilize resources through support instruments associated with established practices such as zakat, fitre, and religion-based donations. The volume of donations collected, especially during religious holidays, increases both their social credibility and their operational sustainability. Their strong volunteer-based organizational structures enable them to spread their donation campaigns on a large scale throughout the country. By providing direct assistance and being visible in areas such as emergency aid and combating poverty, these organizations can establish long-term donor relations. However, given the scale of their campaigns, grey areas may arise and differences in implementations regarding legislation on collection of aid.

There are also a group of organizations that operate with small budgets, have limited operational costs, work locally, or adopt volunteering-based models. These organizations can ensure the sustainability of their activities by balancing low administrative costs with their limited resources. Since they sustain through community-based support or membership

fees without fundraising or applying international grants, they are less affected by some of the restrictions arising from the legislation. However, this relative ease is possible only within a limited framework in terms of scale of activities, breadth of target audience, or role in advocacy.

However, these various groups may also be affected from time to time by obligation to permit collection of aid, restrictions on using digital means for fundraising, or different practices in banking system. Therefore, although groups that have largely secured financial sustainability are in a more advantageous position compared to the sector, they are not exempt from the need for a comprehensive legislative reform.

Sub-Area 1.2. Related Freedoms

1.2.1. Freedom of Peaceful Assembly

Although the right to assembly and demonstration is guaranteed by the Constitution in Türkiye, numerous legal regulations, particularly the Law No. 2911 on Meetings and Demonstrations, restrict the exercise of the right. The right to peaceful assembly is curtailed in practice through a notification system that has implemented as a de facto permission requirement, restrictions on place and time of event, or outright bans. Meetings held outside the areas determined by local governorships are considered unlawful and are prevented by police intervention.

Due to the way the notification system is applied, the legislation does not recognize spontaneous and/or simultaneous demonstrations or counter demonstrations. Pursuant to Law No. 2911, the organizing committee is required to notify the local governorships at least 48 hours in advance with detailed information about the planned meeting. Although this procedure is called “notification”, in practice it functions as a permission requirement. Arbitrary and vague justifications, sometimes without presenting documents where the legal grounds can be seen, are used to reject notifications, often announced only during police intervention. Ban decisions can be applied on general grounds such as public safety, protection of others’ rights and freedoms, and public morality, without individualized and reasonable justification; there is no judicial or administrative mechanism that allows for a swift appeal of such decisions. On paper, administrative courts are defined as judicial authorities for a remedy against such decisions, but in practice the procedures do not provide a reasonable chance of success. Even when ban decisions can somehow be obtained in advance, annulment cases filed with request for a stay of execution, usually do not function as an effective remedy due to the slow-paced judgement process and the proximity of meeting dates.

Institutions such as the Human Rights and Equality Institution of Türkiye (TİHEK) and the Ombudsman Institution (KDK), where complaints can be filed for alleged rights violations, only have the authority to make recommendations. In this context, current legislation and implementations largely hinder the exercise of the right to assembly and demonstration.

The 10th Chamber of the Council of State, with its ruling (File No: 2021/2683, Decision No: 2023/9009), annulled the Circular of the Directorate General of Security titled "Audio and Video Recording" finding it unconstitutional. The circular prohibited journalists and citizens from recording the voices and images of police officers during public events.[23]

Throughout 2024, the freedom of assembly was systematically restricted through unjustified and irrelevant ban decisions, dispersal of assemblies and events by intervention of law enforcement, and the detention of demonstrators with excessive use of force amounting to torture and ill-treatment.[24] Law enforcement often prevented participants from gathering even before demonstrations began, detaining large numbers before they reached the meeting place. This approach also targeted journalists, lawyers, and observers from human rights organizations, preventing them from being present in the meeting location and subjecting them to detention or physical intervention, resulting in serious human rights violations.

At the same time, it has been observed that CSOs have been able to carry out public space activities (such as environmental clean-ups, cultural and artistic activities, youth festivals) without any problem since that are not of a protest nature or not perceived as oppositional. For these organizations, routine dialogue and relations with local authorities increases the predictability of notification processes.

The group cases of Oya Ataman v. Turkey, still pending before the Committee of Ministers of the Council of Europe under the enhanced supervision procedure on the execution of ECtHR judgments, reveals that the legislation and practice on the freedom of peaceful assembly and demonstration in Türkiye are not compatible with European standards and the international conventions Türkiye is a party of. [25] The European Commission's 2024 Türkiye Report stated that serious restrictions on the right to assembly and demonstration persist,

23 Diyarbakır Bar Association. *Emniyet Genel Müdürlüğü'nün 'Ses ve Görüntü Kaydı Alınmasına İlişkin Genelgesi'nin İptaline Karar Verildi.* https://www.diyarbakirbarosu.org.tr/haberler/emniyet-genel-mudurlugunun-ses-ve-goruntu-kaydi-alinmasina-iliskin-genelgesinin-iptaline-karar-verildi

24 Human Rights Foundation of Turkey (HRFT). *Tedavi ve Rehabilitasyon Merkezleri Raporu 2024.* https://tihv.org.tr/tedavi-ve-rehabilitasyon-raporlari/2024-tedavi-ve-rehabilitasyon-merkezleri-raporu/

25 The Committee of Ministers of the Council of Europe, The Department for the Execution of Judgments. *Oya Ataman / Turkey Group.* https://hudoc.exec.coe.int/?i=004-37415

and that arbitrary detentions and disproportionate use of force are widespread, criticizing especially the interventions against the Istanbul Pride March.[26] The UN Human Rights Committee reported that the right to peaceful assembly in Türkiye is seriously violated due to vague legal restrictions, frequent bans, disproportionate use of force, and arbitrary detentions, and referred to interventions against LGBTI+ marches, the Saturday Mothers, and the March 8 Feminist Night March.[27] International human rights organizations such as Amnesty International and Human Rights Watch also stated in their reports and statements throughout 2024 that the right to peaceful protest in Türkiye has become practically impossible, and that LGBTI+ rights defenders, environmental activists, and workers' demonstrations have been targeted.[28]

1.2.2. Freedom of Expression

Although freedom of expression is protected by the Constitution and laws in Türkiye, various regulations, particularly the Turkish Penal Code and the Anti-Terror Law, restrict its exercise. Expressions within the scope of freedom of expression or press are subject to criminal investigations and proceedings on the broad and vague grounds such as public order or national security. Criminal law provisions that are incompatible with constitutional and international human rights standards in the context of freedom of expression have long been criticized.[29]

Articles of the Turkish Penal Code that include Article 125 titled "Insult", Article 301 titled "Degrading the Turkish nation, the Republic of Türkiye, Grand National Assembly, the government of the Republic of Türkiye and the judicial bodies of the state", Article 216 titled "Provoking people to hatred and hostility in one section of the public against another section", Article 217/A titled "Publicly disseminating misleading information" (known as the "Censorship law"),[30] Article 299 titled "Insulting the president"[31], and Articles 6 and 7 of the Anti-Terror Law on "Making propaganda of a terrorist organization" are some of the regulations that limit the freedom of expression.

26 European Commission. *Türkiye 2024 Report,* s. 31 and 33.

27 UN Human Rights Committee. *Concluding observations on the second periodic report of Türkiye.* https://tbinternet.ohchr.org/_layouts/15/treatybodyexternal/SessionDetails1.aspx?SessionID=2737&Lang=en

28 Human Rights Watch. *Türkiye Events of 2024;* Amnesty International. *The State of World's Human Rights 2024/25 Report.*

29 Venice Commission. *Opinion on Articles 216, 299, 301 and 314 of The Penal Code of Turkey.* https://www.venice.coe.int/webforms/documents/?pdf=CDL-AD(2016)002-e

30 Media and Law Studies Association. *2024 Trial Monitoring Program Report.* https://www.mlsaturkey.com/images/freedom%20of%20expression%20report%202024%20final%201.pdf

31 In its decision dated October 19, 2021, with App Number 42048/19, Vedat Şorli v. Turkey, European Court of Human Rights ruled that the provision on the insulting the President was incompatible with the European Convention on Human Rights and that this provision should be brought into line with the Convention under Article 46 thereof. Yet, no action has been taken by the parliament in accordance with the decision. *Vedat Şorli / Turkey* Group Case has still been under the supervision of the Committee of Ministers of the Council of Europe, The Department for the Execution of Judgments, see: https://hudoc.exec.coe.int/?i=004-59945

With its decision dated November 5, 2024 (File No: 2024/81, Decision No: 2024/189), the Constitutional Court annulled the provisions of Articles 220 and 314 of the Turkish Penal Code, which were frequently used to penalize the speech and acts falling within the scope of freedom of expression, specifically the provisions regarding the separate punishment of "those who commit crimes on behalf of an organization without being a member of it."[32]

While the Ministry of Justice provided statistics article-by-article on offenses under Articles 299–301 of the Turkish Penal Code until 2022, data shared from 2022 onwards collectively covers crimes under Articles 299-301. In 2024, 25,033 criminal investigations were launched against 17,895 individuals for the crimes of "Insulting the president," "Degrading the symbols of state sovereignty," and "Degrading the Turkish nation, the Republic of Türkiye, Grand National Assembly, the government of the Republic of Türkiye and the judicial bodies of the state." For these crimes, 7,944 criminal cases were filed against 7,264 individuals. In 2024, criminal courts concluded 6,020 criminal files concerning 6,124 individuals and issued conviction in 1,720 files against 1,658 individuals.

The European Commission's 2024 Türkiye Report stated that no progress has been made regarding freedom of expression during the reporting period, and called for the release of arrested journalists, human rights defenders, lawyers, and academics, and urged for legislation to be amended and implemented to protect freedom of expression, and for press freedoms to be safeguarded without fear of retaliation or dismissal.[33]

According to the statistics of the European Court of Human Rights, in 2024 the court ruled violations of freedom of expression in 15 cases against Türkiye.[34] The UN Human Rights Committee stated that many people from various groups were subjected to criminal law measures and sanctions for exercising freedom of expression. It also reported that, by enforcing Laws No. 5651 and No. 6112, over 260,000 websites, social media posts, and accounts, including critical content after the 2023 elections and the February 6 earthquakes, were blocked.[35]

32 Constitutional Court of the Republic of Türkiye. *E.2024/81, K.2024/189, KT.05/11/2024.* https://normkararlarbilgibankasi.anayasa.gov.tr/Dosyalar/Kararlar/KararPDF/2024-189-nrm.pdf

33 European Commission. *Türkiye 2024 Report, p. 6.*

34 European Court of Human Rights. *Violations by Article and by State 2024.* https://www.echr.coe.int/documents/d/echr/stats-violation-2024-eng

35 UN Human Rights Committee. *Concluding observations on the second periodic report of Türkiye.* https://tbinternet.ohchr.org/_layouts/15/treatybodyexternal/SessionDetails1.aspx?SessionID=2737&Lang=en

The 2025 Annual Report of the Council of Europe the Safety of Journalists Platform referred to threats, physical attacks, and obstructions against journalists. Of the urgent alerts published by the Platform in 2024, eight concerned the physical integrity and safety of journalists in Türkiye. The report stated that press freedom in Türkiye is suppressed with systematic and severe interventions.[36] According to the Global Expression Report 2025, Türkiye is in the crisis category in terms of freedom of expression and ranks 137th among 161 countries assessed. The report highlighted systematic pressures and restrictions on the exercise of freedom of expression, as well as measures against social media platforms.[37] According to the 2025 World Press Freedom Index by Reporters Without Borders (RSF), Türkiye ranks 159th among 180 countries. The report emphasized that there has been no significant progress in the last decade concerning press freedom in Türkiye and that pressures on journalists continue.[38]

The reports and data indicate that pressures on freedom of expression and press freedom in Türkiye increased significantly throughout 2024. Demonstrating the will to comply with local and international standards regarding freedom of expression, eliminating pressures and obstacles against human rights defenders and journalists, and strengthening mechanisms to address and remedy such interferences are urgent requirements.

1.2.3. Open, Safe, and Secure Civic Spaces

The right to information, legally protected with the adoption of the Law on the Right to Information No. 4982 in 2003 and at the constitutional level with the amendments made in 2010, is of critical importance for transparent governance, democracy, and the effective participation of CSOs as stakeholders in public policies. However, there are many obstacles in both legislation and practice that restrict the exercise of this right. For example, Article 7 of the Law excludes information requests "that could be generated as a result of separate or special work." Article 8 stipulates that "previously published or publicly disclosed information and documents" cannot be subject to right-to-information applications. Article 25 excludes information request for practices "that are not concerning the public opinion," while Article 26 allows "in-house practices" to be excluded at the discretion of public institutions. These provisions, not meeting the conditions of legal certainty and foreseeability, have frequently become grounds

36 Council of Europe, the Safety of Journalist Platform. *2024: Confronting Political Pressure, Disinformation, and the Erosion of Media Independence.* https://rm.coe.int/prems-013425-gbr-2519-annual-report-2025-correction-cartooning/1680b48f7b

37 ARTICLE 19. *Global Expression Report 2025. Europe and Central Asia.* https://www.globalexpressionreport.org/regions-europe-and-central-asia

38 Reporters Without Borders (RSF). *2025 World Press Freedom Index.* https://rsf.org/en/index

for public institutions to reject providing information.[39] Thus, CSOs cannot exercise the right to information in line with international standards.

Right to respect for corresponce and the privacy of correspondence (communication) are guaranteed at the constitutional and legal level. However, Law No. 5651 on Regulation of Publications on the Internet and Combating Crimes Committed by Means of Such Publications (also known as the Internet Law), and the general legislative framework allow the executive branch to block access to online content in the absence of a prior judicial authorization, and without sufficient, factual and concrete grounds. The Constitutional Court's decision of October 11, 2023, that annulled Article 8(4) and 8(11) in part and Article 9 of the Internet Law, entered into force on October 10, 2024. The Court criticized the absence of a graduated intervention mechanism in restricting access to content. Accordingly, Article 9, which regulated the blocking access and content removal procedure in case of violations of personal rights, and certain parts of fourth and eleventh subsections of Article 8, which authorized the Information Technologies and Communications Authority to remove content and impose fines, were annulled. The ruling grounded on the finding that the provisions violate the principle of proportionality and the freedom of expression.[40] Despite the Constitutional Court's pilot rulings[41] identifying structural problems in Law No. 5651, no amendments have been enacted by the Parliament, and practices of blocking access contrary to the freedom of expression standards, are still widespread.

Law No 6112 on the Establishment of Radio and Television Enterprises and Their Media Services and related legislation regulate the "provision of broadcasting services on the internet." Exercising this authority, The Radio and Television Supreme Council (RTÜK) may request that the broadcasts of individuals and legal entities who do not have permanent or temporary broadcasting license or whose license have been revoked, be blocked from access.

In addition, numerous administrative institutions have been authorized to block access through various laws, regulations, and provisions. These institutions include certain ministries, governorships, the Supreme Election Council, the Directorate General of National Lottery Administration's the Department of Games of Chance,

39 International Press Institute (IPI). Türkiye'de Bilgi Edinme Hakkının Mevcut Durumu: Hesap Verebilirlik ve Şeffaflık İçin Etkili Bir Araç (Mı?). https://freeturkeyjournalists.ipi.media/wp-content/uploads/2024/09/FOI-Kick-off-Raporu-2024.pdf

40 Constitutional Court of the Republic of Türkiye. *E.2020/76, K.2023/172 KT.11/10/2023.* https://normkararlarbilgibankasi.anayasa.gov.tr/Dosyalar/Kararlar/KararPDF/2023-172-nrm.pdf

41 Constitutional Court of the Republic of Türkiye. *Artı Media GmbH Başvurusu, Applicaiton No: 2019/40078, 14/09/2023,* https://kararlarbilgibankasi.anayasa.gov.tr/BB/2019/40078; *Keskin Kalem Yayıncılık ve Ticaret A.Ş. ve Diğerleri Başvurusu,* Aplication No: 2018/14884, 27/10/2021. https://kararlarbilgibankasi.anayasa.gov.tr/BB/2018/14884

the Turkish Jockey Club, the Presidency of Religious Affairs' Presidency of High Board of Religious Affairs, the Banking Regulation and Supervision Agency, the Turkish Football Federation, and the Advertising Board, among many institutions operating in a wide range of fields.[42]

According to the 2024 EngelliWeb report of the Freedom of Expression Association, the number of the blocked websites in Türkiye has exceeded 1 million. The report examines the year of 2023 and is the most recent dataset showing the trend in access restriction. Between 2014 and 2023, access to 43,769 news articles was blocked, 38,145 of which were removed from publication. In 2023, a record was broken with more than 240,000 domain names blocked in a single year. It has been observed that these blockings mostly targeted journalism-related content. Tens of thousands of social media content, YouTube videos, and other digital publications were also censored. The report emphasized that criminal judgeships of peace and Law No. 5651 have become systematic tools restricting freedom of expression.[43]

The Freedom on the Net 2024 Report cites long prison sentences given to citizens for their social media posts, practices of blocking access, content removal decisions, and state-sponsored "troll" accounts on social media platforms as key tools restricting internet freedom in Türkiye. It was noted that Twitter ("X") faced an advertising ban in July 2023, which was lifted in May 2024 after Twitter opened an office in Türkiye and appointed a representative. According to the report, Türkiye remains in the "not free" category.[44]

In Türkiye, there is no comprehensive legal framework protecting CSOs and their representatives from threats, harassment, or attacks in offline and online spaces. In general, the constitution and certain laws safeguard the freedom and security of individuals, and there are criminal law provisions that evaluate such attacks as a crime. However, there is no specific framework addressing civic space. On the other hand, associations working on education and scientific research stated that they can freely share their content on digital platforms and that public institutions occasionally refer to these contents. On the other hand, some rights-based organizations stated that the fact that their social media posts are subject to legal scrutiny makes them act more cautiously when planning their activities.

42 Freedom of Expression Association. *EngelliWeb 2023 Türkiye'de Adaletsizliğin Sembolü: Sulh Ceza Hakimlikleri ve İnternet Sansürleri,* pp. 7-13. https://ifade.org.tr/reports/EngelliWeb_2023.pdf

43 Bianet. *Türkiye'de erişime engellenen web sitesi sayısı 1 milyonu aştı.* https://bianet.org/haber/turkiyede-erisime-engellenen-web-sitesi-sayisi-1-milyonu-asti-299677

44 Freedom House. *Freedom on the Net 2024,* The Struggle for Trust Online. https://freedomhouse.org/report/freedom-net/2024/struggle-trust-online

The Internet Law No. 5651 does not contain explicit provisions to prevent the surveillance of CSO representatives' communications or the collection of their personal data. While existing regulations do not effectively limit authorities' ability to monitor communication channels or collect user data without a court order, Law on the Protection of Personal Data (KVKK) grants broad exemptions in cases related to public security or criminal investigations. Consequently, undermining the legal certainty threatens the communication privacy of CSO representatives and paves the way for violations.

While there is no direct legal regulation in Türkiye regarding the collection of biometric data and the use of surveillance technologies, this issue is addressed particularly within the framework of the KVKK and the Internet Law, but it does not contain clear limitations. Though KVKK classifies biometric data as special category personal data and stipulates strict rules for its processing, it provides an exception to the explicit consent requirement, in cases involving public security or judicial investigations, leading to ambiguity regarding the boundaries of data processing. Moreover, Law No 2559 on the Duties and Responsibilities of Police grants broad powers regarding data collection. However, there is lack of transparency and oversight mechanisms regarding the use of these authorities.

Area 2: Framework for CSOs' Financial Viability and Sustainability

Sub-area 2.1. Tax/Fiscal Treatment for CSOs and Donors

2.1.1. Tax Benefits

Grants and donations received by CSOs to support their non-profit activities are exempt from income taxes, and there is no hidden taxation in practice. Additionally, all CSOs are exempt from corporate income tax.

The economic enterprises established by CSOs to engage in economic activities are subject to the same tax regime as commercial companies, and all income-generating activities are taxable. Additionally, in practice, economic enterprises that distribute their after-tax profits to associations and foundations are also required to withhold income tax on these transfers. Although certain chambers of the Council of State have ruled in favor of CSOs in lawsuits filed by CSOs challenging this practice, no amendment has been made in the legislation.[45] Due to the absence of supportive legislation regarding taxation and other financial duties, as well as the lack of organizational capacity to operate economic enterprises efficiently, economic enterprises cannot become a regular and adequate source of income for CSOs.

Rental income from real estate owned by foundations and associations, dividends from participation shares and stocks, interest income from bond investments in Turkish Lira and foreign currency are subject to withholding tax under the Income Tax Law.

The most important means for CSOs to enjoy tax benefits is to have the status of a Public Benefit Association or a Tax-Exempt Foundation. Associations with public benefit status benefit from exemptions stipulated in the Stamp Duty Law, Fees Law, Real Estate Tax Law, Inheritance and Gift Tax Law, and Municipal Revenues Law. Tax advantages provided to foundations with tax exemption status are regulated under the Stamp Duty Law, Fees Law, Real Estate Tax Law, Inheritance and Gift Tax Law, and the Law on Foundations. Additionally, various tax benefits are granted to foundations and associations established by specific laws. Whether the tax benefits for them may be specified for some in their establishment laws. For those not explicitly stated, the general rates determined in the Corporate Income Tax and Income Tax Laws apply.

45 For detailed information, see: Leyla Ateş & Özgün Akduran. *Taxation of Economic Enterprises of Associations and Foundations.* https://tusev.org.tr/wp-content/uploads/2024/09/Taxation-of-the-Economic-Enterprises-ofAssociations-and-Foundations.pdf

The number of CSOs granted certain, albeit limited benefits corresponds to just 0.6% of the total number of active associations and foundations. According to data published by the Revenue Administration, by the end of 2024, there are 329 foundations held tax-exempt status. The proportion of tax-exempt foundations to the total number of foundations remains limited to 5%, as in previous years. According to data published by the DGRCS, by the end of 2024, 363 associations held public benefit status, representing 0.3% of the active associations.

The areas of operation for foundations eligible for tax exemption status are limited to health, social assistance, education, scientific research and development, culture, environmental protection, and afforestation. Additionally, foundations not operating nationwide but serving only specific regions or specific populations are ineligible to apply for tax exemption status. There are no restrictions in terms of the areas of work for associations to be eligible for public benefit status. However, their activities must be aimed at addressing societal needs and problems and contributing to social development. As the definition of public benefit is not clearly defined, the process for associations to obtain public benefit status remains subject to the discretion of public officials authorized to evaluate applications. This situation leads to subjective practices. Since these statuses are granted by the Presidency, a politically influential and hard-to-reach authority, only a few organizations can benefit from these statuses, and the decision-making process becomes bureaucratic and lengthy. Despite the challenging application and approval process, the privileges obtained through these statuses remain limited and do not provide sufficient ease for CSOs to establish sources for their financial sustainability. On the other hand, some foundations and associations with these statuses report that tax exemptions facilitate donor relations and increase their capacity to generate resources.

The amendment published in the Official Gazette dated 28.12.2024 and numbered 32766 to the Communiqué on Granting Tax Exemption to Foundations (Serial No: 1) imposed additional requirements and financial obligations for tax-exempt foundations to maintain their status. The definitive provision in the communiqué, stating that transfers to the economic enterprises established by a tax-exempt foundation to realize its purpose would not be considered as purpose-intended expenditure, makes it difficult for such foundations to meet the requirement of “spending at least two-thirds of their annual income for intended purposes within the year it is obtained.” The inclusion of the minimum asset and annual income requirements sought in the tax exemption application as conditions also for the maintaining statuses poses the risk of loss of tax exemption status in cases where the targeted amount is not reached due to incidental reasons.

While there is no general value-added tax (VAT) exemption for CSOs, associations with public benefit status and tax-exempt foundations have certain exceptions for the purchase of goods and services related to education, culture, and social purposes. Additionally, VAT exemption is granted to CSOs for expenses incurred under contracts within the framework of the Instrument for Preaccession Assistance (IPA) signed between Türkiye and the European Union.

CSOs can engage in passive investments, but different tax treatments apply. It is mandatory for foundations to establish an endowment. CSOs are exempt from inheritance and gift tax and corporate income tax for donations to endowments.

2.1.2. Incentives for Individual/Corporate Giving

Tax incentives for individuals and legal entities are applicable only for donations and aids made to foundations enjoying tax exemption status and associations with public benefit status. Donations and aids can be monetary or in-kind.

Legal entities, and individuals whose annual income exceeding 3,000,000 TL in 2024, who file an income tax return, can deduct their donations and aids made to CSOs with these statuses, if they are declared on the tax return. The deductible amount may be limited to 5% of their income for the year (10% for priority development regions), depending on the purposes of the donations and aids and the organization receiving them, or it may be fully deductible as an expense from the taxable base. The full cost of food, cleaning supplies, clothing, and fuel donated to associations and foundations engaged in food banking activities, as well as the full amount of donations and aid provided to associations and foundations with special status for culture and tourism related expenditures, is deductible. Individuals on payroll who do not file an income tax return, cannot benefit from the tax incentives.

The current practice does not encourage effective and strategic giving. Allowing tax deductions only for donations and aids made to organizations with tax-exempt or public benefit status, results in only a few organizations in specific fields benefiting from public support through tax incentives. While there is no policy to support organizations operating in areas such as human rights or watchdog organizations, CSOs able to obtain these statuses in recent years are mostly charity-based organizations and there is no single rights-based or watchdog organizations among them.

46 For detailed information, see: Leyla Ateş & Özgün Akduran. *Tax Regulations Concerning Associations and Foundations.* https://tusev.org.tr/wp-content/uploads/2024/09/Tax-Regulations-Concerning-Associations-and-Foundations.pdf
Özgün Akduran & Leyla Ateş. *Public Benefit and Tax Exemption Statuses.* https://tusev.org.tr/wp-content/uploads/2024/09/Public-Benefit-and-Tax-Exemption-Statutes.pdf

In Türkiye, there is no specific regulation or incentive mechanism related to corporate social responsibility aimed at promoting a culture of corporate giving and supporting civil society. In the 12th Development Plan and the 2024 Presidential Annual Program, no measures were defined to advance this objective.

Sub-area 2.2. State Support

2.2.1. Public Funding Availability

There is no comprehensive legislation or national policy document in Türkiye that regulates state support for the institutional development of CSOs. Public institutions can provide aid to CSOs within the scope of the Public Financial Management and Control Law No. 5018, and the Regulation on Providing Aid from the Budgets of Public Institutions within the Scope of General Administration to Associations, Foundations, Unions, Organizations, Institutions, Endowments, and Similar Entities.

There is no central body or mechanism responsible for the planning and distribution of public funds for CSOs in Türkiye. Public institutions establish their own internal directives and guidelines for the programming of resources to be provided to CSOs, in accordance with relevant regulations. There is no general coordination, shared practice, or understanding among public institutions. One consequence of this situation is the absence of support programs aimed at strengthening civil society as a whole by considering their diverse needs, and the fact that extremely limited financial support is only allocated to certain areas of activity.

There is no specific budget item allocated solely to the civil society sector in the budgets of the central government and local administrations. It is not possible to accurately ascertain the exact amount of the public resources planned to be transferred to CSOs annually in the Central Government Budget Law proposals, and the actual budget transfers to CSOs at the end of the year. Nevertheless, the budget classification items, including current transfers and capital transfers made to non-profit organizations, within the sub-categories of associations, unions, institutions, foundations, funds, and similar organizations, also encompass the resources allocated to civil society. While these transfers provide some guidance, they do not provide a definitive conclusion. However, in addition to transfers made to associations and foundations under this budget item, there are also transfers made to other organizations such as foundation universities, political parties, and public employer associations. Furthermore, certain ministries with a large number of public officials have their entire budget under this category comprised of payments for items such as lunch allowances for civil servants.[47]

47 For detailed information on the sub-items/organizations covered by the transfers made to non-profit organizations, see: Presidency of Türkiye, Presidency of Strategy and Budget. *Guide to Analytical Budget Classification.* https://www.sbb.gov.tr/wp-content/uploads/2023/09/2024-2026_Rehber_Bolum9_11.pdf

According to the legislation, local authorities are not allowed to provide direct grant support to CSOs. However, Article 60 of the Municipal Law and Article 43 of the Special Provincial Administration Law enable local authorities to collaborate and engage in joint projects with CSOs. Collaborations such as joint service provision and benefiting from the expertise and experience of CSOs in training and planning processes mostly proceed within the framework of protocols. CSOs working on areas such as local development and social services may enhance their social impact by the support from or collaboration with municipalities or public institutions. However, there is no standard regulation on the conditions and criteria for these collaborations or resource transfers. Also, transparency and accountability standards have not been established to monitor the financial resources transferred during the year.

There are no specific regulations regarding the involvement of CSOs in the planning, evaluation, and monitoring stages of public funds. CSO participation, in case deemed necessary, in the sectoral monitoring committees responsible for ensuring the effective and appropriate use of financial support under the Instrument for Pre-Accession Assistance (IPA) are regulated by the presidential decree. However, the participation of CSOs is subject to the discretion of the relevant public authorities.

According to the 2024 Annual Activity Report published by the Presidency of Strategy and Budget, under the section titled Transfers to Non-Profit Organizations, a total of 2.580 billion TL in current transfer payments were made in 2024 to assist associations, foundations, unions, and similar entities. A large portion of this amount was transferred to associations and foundations established by law, sports clubs and federations, mosque associations, and associations established for retired military personnel.[48]

There is no continuous, and sufficient public funding mechanism for supporting the sustainability of CSOs and development of civil society. The sole public financing program established by the central administration is implemented by the Directorate General for Relations with Civil Society under the Ministry of Interior. Within the scope of the Directive on Providing Aid to Associations from the Ministry of Interior Budget, an initial budget of 251,756,000 TL was allocated in 2024 for current transfers consisting of financial support to enable associations to implement their projects. By the end of the year, 247,315,607.99 TL of this amount was spent. Out of 952 application received, a total of 505 projects were funded, with the field of “education, health, culture, and sports” receiving the highest number of supports with 151 projects.[49]

48 Presidency of the Republic of Türkiye, Presidency of Strategy and Budget. *2024 Annual Activity Report,* pp. 39-40. https://www.sbb.gov.tr/wp-content/uploads/2025/06/2024-Yili-Genel-Faaliyet-Raporu.pdf

49 Ministry of Interior. *2024 Activity Report* pp. 139-140. https://www.icisleri.gov.tr/kurumlar/icisleri.gov.tr/IcSite/strateji/raporlar/faaliyet_raporlari/2024-YILI-İDARE-FAALİYET-RAPORU-BASKI.pdf

Moreover, the Ministry of Culture and Tourism disbursed 32 million TL for current transfers to associations and foundations carrying out activities for promotion of culture, art and tourism and for supporting their projects consisting cultural activities at local, national and international level.[50]

Annual public funding allocated to CSOs by ministries and local administrations is mostly not planned. The methods of fund allocation and the support transferred to CSOs vary from year to year. The lack of a standard approach, code of conduct, or legislation concerning public funding mechanisms to support the capacities and activities of CSOs makes it difficult to monitor where the allocated supports are concentrated, how they are utilized, and to what extent they generate benefits.

There is a lack of common strategy and coordination among ministries. This results in the inability to identify overlaps and gaps in the support provided to CSOs. Consequently, resources fail to meet the evolving needs of civil society, and certain areas of work, projects, and CSOs receive more support while others receive no support at all. The absence of a common strategy has led to a lack of standardization in funding eligibility criteria and to differences in application and evaluation rules from one institution to another. This situation not only hinders the effective implementation of the principle of transparency, but also jeopardizes the conditions for impartiality, equal treatment, and free and fair competition. The failure to adopt a shared understanding of mutual accountability in project implementation and evaluation may leave CSOs facing different reporting and monitoring obligations.

While there is no specific administrative mechanism supervising public funding for CSOs, funding agencies are responsible for conducting monitoring and evaluation processes. General budget audits are carried out by the Ministry of Treasury and Finance, the Court of Accounts, and the Grand National Assembly of Türkiye.

There are no defined rules regulating and securing the participation of CSOs in the programming and distribution of public funds and CSOs are not involved in these processes.

2.2.2. Public Funding Distribution

The regulations and guidelines established by ministries regarding the allocation of funds to CSOs include provisions governing the distribution of funds. As per Article 8 of the Regulation on Providing Aid from the Budgets of Public Institutions within the Scope of General Administration to Associations, Foundations, Unions, Organizations, Institutions, Endowments, and Similar Entities, public institutions are required to disclose the list of recipient organizations,

50 Presidency of the Republic of Türkiye, Presidency of Strategy and Budget. *2024 Annual Activity Report,* pp. 39-40.

their information, the purpose and subject of the funding, and the amount of provided funding by the end of February of the following year. However, the method of sharing this information with the public is not specified in the relevant regulation, and mostly the data is not accessible through open sources. There are cases in which the information requests regarding this context were rejected on the ground of the requested data were classified as "trade secret."

There is no standard approach or procedure regarding the method and criteria adopted for the selection of CSOs. The total budget to be allocated to CSOs, the selection criteria, and the evaluation conditions are often not disclosed transparently. Even if the total sum allocated and distributed budget is announced, committee decisions, information about projects that have been awarded funding, their budgets, or evaluation scores/results are not shared with the applying CSOs or the public. Furthermore, information requests submitted to ministries on this matter remain unanswered.

Some ministries (Ministry of Interior, Ministry of Youth and Sports, Development Agencies etc.) publish project application guidelines that outline selection criteria. However, the discretion to determine the procedures and principles for implementation lies with the respective public administrations and there is no CSO participation in decision-making processes. Particularly in protocol-based collaborations, there is no standard approach, procedure or oversight mechanism regarding identification of the themes to be subject of protocols and the selection of CSOs. This results in public administration working with CSOs aligned with government policies and the exclusion of independent CSOs from cooperation and public support.

Applying for public funds does not create an additional financial burden for CSOs. The application requirements may vary. It is possible to apply electronically for support programs of the Ministry of Interior.

The lack of detailed regulations in the legislation on the distribution of public funds by ministries regarding disputes arising from selection criteria results in the non-functioning of feedback and appeal procedures.

2.2.3. Accountability, Monitoring and Evaluation of Public Funding

Each public administration providing public funds to CSOs determines and announces their own accountability, monitoring, and evaluation procedures through regulations, guidelines, and application guides prepared in accordance with relevant legislation. There is no general regulation or common approach in this regard.

Measures to prevent the misuse of funds are also regulated by the respective public administrations within the framework of the relevant legislation, in a manner that does not violate the relevant legislation. The measures to be applied in such cases are proportionate to the violations.

Although some public administrations include general information in their annual activity reports regarding how funds are allocated to different areas of work, impact assessment reports related to the use of public funds are not publicly available. Right to information applications submitted to ministries on this matter were not answered, and requests for relevant information and documents were not fulfilled.

2.2.4. Non-Financial Support

The legislation regulating the provision of financial support to CSOs by public administrations also allows for in-kind support. However, there is no regulation in place to ensure the transparent and objective distribution of such support. Monitoring in-kind support provided by the public sector is much more challenging than monitoring financial support. Information on this topic cannot be obtained from open sources, and information requests made to the relevant public administrations have been denied. The distribution of in-kind support in completely closed conditions, without public monitoring and scrutiny, and the absence of objective criteria in determining the supported CSOs and areas of work make it difficult to address unequal treatment in the provision of in-kind support.

Sub-area 2.3. Human Capital

2.3.1. Employment in CSOs

CSOs, like all other employers, are subject to the Labor Law. Although approximately two-thirds of CSOs do not have full-time paid staff, tax incentives or employment programs aimed at increasing employment in private sector have not been identified for CSOs.

Tax withholdings on salaries and social security premium payments—which constitute a significant share of CSOs' employment expenses—pose a serious financial burden. However, the public administration is not receptive of any tax and contribution incentives in this regard.

According to DGoF data, the total number of staff employed by foundations was 22,324 as of July 2024. The number of staff employed in associations is unknown.

The data on employment in CSOs is not collected in line with international standards.

The deepening economic crisis in 2024, the decrease in foreign funds, and the failure of funds and grants for CSOs to increase at a rate meeting the rising employment costs due to the inflation have negatively impacted employment conditions in civil society. Problems related to maintaining paid employees continue, posing a serious obstacle to the development of civil society. Rising employment costs make it difficult for CSOs to access qualified staff and maintain their operations, while worsening economic conditions make working in civil society less desirable.

2.3.2. Volunteering in CSOs

There is no overarching regulation that can be designated as the legal framework for volunteering, voluntary activities or voluntary services. However, certain laws and regulations, such as the Law on Special Provincial Administration and the Municipality Law, regulate the participation of volunteers in providing public services.

Certain CSOs operating in the areas of education, environment, and sports can jointly manage volunteering processes in collaborations with central and local administrations. Public administration can provide support for the training of and relations with volunteers. However, this collaboration often lacks a legal basis; therefore, the implementation may vary depending on individuals or institutions. In campaign-based volunteering programs carried out with public institutions, such as disaster response, environmental cleaning, and cultural heritage public institutions may provide CSOs with short-term logistical support (transportation, equipment, venues).

In September 2023, a working group was established with the aim of developing "Recommendations on Legal Regulations Regarding Volunteering in Türkiye" under the project "Strengthened Civic Engagement for Enhanced Democratic Local Governance in Türkiye" (Civic Engagement Project). The project was implemented by the United Nations Development Programme (UNDP) and financed by the European Union, with the Union of Municipalities of Türkiye as the main beneficiary, and the Ministry of Interior Directorate General for Relations with Civil Society as the co-beneficiary. In addition to relevant public institutions, the working group includes the National Volunteering Committee and several CSOs working on volunteering. The project developed on research, comparative reports examining implementations in various countries, focus group discussions and workshops with CSOs. The activities of the working group, which included TÜSEV, concluded at the end of 2024 with the publication of the Green Paper

and the White Paper, which covered policy recommendations and legal regulation proposals for the development of volunteering in Türkiye. The opinions expressed in the consultations for Green Paper were that legal regulations should constitute a general policy framework. It was stated that when drafting legislation, over regulatory approach such as compulsory volunteering agreement or compulsory insurance should be avoided, and that regulations should not include criminal sanctions. It was recommended that the rights and responsibilities defined for volunteers and CSOs should not lead to financial and administrative burdens. The White Paper, prepared in line with the recommendations in the Green Paper, included 17 different legislative proposals. The proposals were evaluated in the context of whether they would encourage volunteering, their potential benefits and possible harms to volunteering and civil society, and the difficulties that could be encountered in their practice. In the consultations for White Paper, it was agreed to establish a general policy framework that would encourage CSOs to take measures to protect the rights of both parties, rather than detailed regulations. It was also stated that covering financial costs such as participation support and insurance should not be mandatory for CSOs to cover.[51] As research has shown, the activities of civil society organizations in Türkiye are largely sustained by volunteers' efforts. On the other hand, there is no widespread culture of volunteering in Türkiye. This finding was also included in the White Paper, which also set out structural reform proposals for the promotion and dissemination of volunteering. On the other hand, there is no widespread volunteering culture in Türkiye. This is also a finding of the White Paper in which also set out structural reform proposals for the promotion and dissemination of volunteering.

According to 2024 data from the DGoF, the number of volunteers involved in the activities of foundations was 411,945. The public authority responsible for collecting data on the number of volunteers in associations, DGRCS, has not published any data since mid-2023 and has refused to respond information requests in this subject, on the grounds that they require extensive research. In addition, it is unclear how these data were collected and how the concept of volunteering was defined, so it does not provide a clear picture of volunteering in Türkiye.

51 Prof. Dr. Murat Şentürk, Baran Can Karadoğan. *Gönüllülük Beyaz Kitap,* January 2025. https://www.sivilkatilim.org.tr/wp-content/uploads/2025/02/Beyaz-Kitap-R-8.pdf

Area 3: Public Sector–CSO Relationship

Sub-area 3.1. Framework and Practices for Cooperation

3.1.1. State Policies and Strategies for the Development of and Cooperation with Civil Society

There is currently no legal framework aimed at contributing to the institutionalization of public sector-CSO relations or the development of civil society. Yet, the 12th Development Plan covering the years 2024–2028 identifies civil society as an actor in social development and progress. The plan highlights the importance of effective CSO participation in policy- and decision-making processes, strengthening capacities of CSOs, ensuring transparency and accountability, enhancing cooperation and social dialogue among public institutions, the private sector, and CSOs. The plan states that cooperation with CSOs will be strengthened in the formulation and implementation of policies related to information and communication technologies, culture and the arts, migration, education, and social policy areas concerning groups such as women, children, the elderly, people with disabilities, youth, and low-income populations.

The Civil Society Strategy Document and Action Plan 2023–2027 drafted by the Directorate General for Relations with Civil Society had not yet entered into force by the end of 2024. On the other hand, in line with the development plan, the Ministry of Family and Social Services has been preparing Civil Society Vision Document and Action Plan since 2022, with the aim of strengthening the activities of CSOs working in the ministry's areas of responsibility and increasing their participation in policy-making processes. According to the Civil Society Vision Document 2022–2023 Action Plan Implementation Report published in September 2024, thematic events and meetings with CSO participation were held within the five different goals. As a result, policy documents such as guidelines and action plans and regulatory documents such as directives and regulations regarding different areas of the ministry's work were prepared.[52] Also in 2024, within the preparations for the Civil Society Vision Document and the Second Action Plan covering the years 2025–2027, workshops were organized with CSOs. Through a field study evaluating the practices of the previous period, opinions of CSO representatives and public officials were gathered for planning the new period.[53]

52 The Ministry of Family and Social Services. *Sivil Toplum Vizyon Belgesi 2022-2023 Eylem Planı Gerçekleşme Raporu,* 2024.
https://www.aile.tr/media/182004/stvb-2022-2023-eylem-plani-gerceklesme-raporu.pdf

53 The Ministry of Family and Social Services. *Sivil Toplum Vizyon Belgesi ve Eylem Planı (2025-2027) Durum Değerlendirme ve Beklenti Raporu,* 2024.
https://sosyaltaraf.aile.gov.tr/media/xa0ijrd0/stvb-ii-eylem-planı-2025-2027-durum-değerlendirme-ve-beklenti-raporu.pdf
For detailed information on the preparation and implementation of the Civil Society Vision Document and the 2022-2023 Action Plan, see: Third Sector Foundation of Türkiye. *Public Sector-CSO Relations within the Scope of the Ministry of Family and Social Services 2022–2023 Civil Society Vision Document and Action Plan (Case Study).*
https://tusev.org.tr/wp-content/uploads/2025/04/ASHB_Vakalnceleme01_ENG_18.04.25-1.pdf

There are no clearly defined procedures and standards that guarantee an equitable and transparent method for the selection of CSOs that will be participated in the preparation of policy documents. Consultation meetings are not announced in advance, allowing CSOs time to prepare, and CSOs are included through an invitation-only method. While some CSOs stated that they were informed of the consultation meetings in their area of work at the last minute, and that no budget (e.g. for travel) was allocated to facilitate participation, while some of them reports that they were not informed of the meetings at all. There is no two-way feedback mechanism informing CSOs about how and to what extent their opinions were taken into consideration or why certain recommendations were not taken into account.

Although these strategy documents are considered policy programs, they are not legally binding, and the obligation to exercise due diligence in their implementation is entirely left to the discretion of the relevant ministries and public personnel. The broad discretionary power granted to public administration often results in the absence of binding measures to ensure the meaningful participation of CSOs. Channels for developing partnerships or cooperation with the public sector have narrowed for civil society in general, especially for rights-based CSOs or those that, by their nature, critically monitor public policies. Addressing issues of cooperation and consultation with civil society through a security-oriented perspective has led to public administration mostly working with organizations considered closer to its own worldview.

3.1.2. Institutions and Mechanisms for Development of and Cooperation with Civil Society

The Directorate General for Relations with Civil Society is responsible for determining and enhancing strategies related to civil society relations, ensuring and strengthening coordination and collaboration between the public sector and civil society organizations. The administrative, regulatory, and supervisory activities of the Directorate General for Relations with Civil Society primarily focus on associations, with certain exceptions. The responsible public institution for foundations is the Directorate General of Foundations, which operates under the Ministry of Culture and Tourism.

In the budget proposal submitted to GNAT, 14.2 million TL was allocated to DGRCS in the 2024 investment program. Primarily targeting associations, DGRCS carries out guiding and capacity-building activities for CSOs, conducts surveys and research on specific topics, and prepare legislative drafts. According to the 2024 Administrative Activity Report of the Ministry of Interior, the provincial directorates affiliated with the DGRCS held ad hoc meetings aiming at capacity building and consultation, as well as training and information sessions on the implementation of risk-based inspections at the local level.

In addition, within DGRCS, the Civil Society Advisory Board has been established as a consultation mechanism for determining civil society policies. Although the Duties and Working Directive of the Civil Society Advisory Board regulates that the Board should meet at least twice a year with the agenda determined by the Minister of Interior, no board meeting was held in 2024. CSOs were excluded from the formation of the Board and the preparation of the Directive. Given that civil society has no say in the establishment or functioning of the Board, and that the CSO members of the Board are appointed by the Minister without public announcement, it can be concluded that the Civil Society Advisory Board neither represents the diversity of civil society nor fulfills its intended mission of consultation and cooperation necessary for its development.

Sub-area 3.2. Involvement in Policy- and Decision-Making Processes

3.2.1. Standards for CSO Involvement

There is no policy or strategy promoting CSO participation in the decision-making processes. The Regulation on the Procedures and Principles of Legislation Preparation foresees the utilization of CSOs' opinions regarding legislative drafts. The deadline for submitting opinions on drafts is 15 days. Due to the lack of measures or mechanisms identifying a representation structure that is continuous and foreseeable for all parties and reflecting the diversity of civil society, decisions regarding consultation processes are entirely at the discretion of the public administration. The tendency in ministries and affiliated public administrations is not to include CSOs in drafting regulations and similar legislative works. However, it is relatively more common to seek the opinions of CSOs when drafting strategies and action plans in particular policy areas. In cases where CSOs are consulted, closed consultation methods are generally adopted with CSOs selected by ministries, mostly with those not critical of government policies. The participation of CSOs in consultation processes is not guaranteed independently of their political orientations.

Public administrations involve CSOs, which they consider as experts or sectoral representatives in their area of work (e.g., organizations working in areas such as agricultural production, environment, disaster prevention), more in policy development processes. Such cooperations are usually more sustainable as they are based on technical needs but if these relations cannot be institutionalized unless they remain at the discretion of public authorities and are not based on dialogue and mutual agreement. CSO participation is not on regular basis and is mostly invitation-based.

Although not common, it is known that some public institutions utilize survey-like tools to gather the public opinions or feedback of CSOs for identifying their needs before drafting policies. In 2024, the Directorate General for Relations with Civil Society published draft legislation proposing limited amendments to the Law on Associations and the Law on Collection of Aid on its website for consultation. Although it was not an effective participation mechanism in consultation process, it was a notable example in terms of enabling CSOs to share their opinions.

The Rules of Procedure of the Grand National Assembly of Türkiye do not include provisions that guarantee the participation of civil society in the legislative process and define consultation processes. The founding statutes of some of the specialized parliamentary committees include provisions stating that CSO opinions and contributions can be sought in committee work. However, the GNAT Rules of Procedures and other relevant legislation grant discretion to committee chairs in including CSOs in the activities of parliamentary committees. There is a limited number of cases where CSOs expressed their opinions for draft laws, during the Committee discussions in the Grand National Assembly of Türkiye. However, in these cases, the period between the submission of the draft law to the GNAT and its discussion in the Committee is often kept very short, and many CSOs are excluded despite their request to participate in the discussions.

Article 5 of the Regulation on Procedures and Principles for Strategic Planning in Public Administrations, prepared in accordance with the Public Financial Management and Control Law No. 5018, stipulates the participation of CSOs and the inclusion of their contributions as one of the general principles to be followed in the strategic planning process.

Articles 13, 24, 41, and 76 of the Municipal Law ensure the participation of civil society in the decision-making and policy-making processes of municipalities. Aiming to guarantee CSO involvement, these articles regulate the inclusion of CSOs in council committees, city councils, and the strategic planning process of municipalities with a population of over 50,000. However, there is no standard approach or widespread practice in this regard. Some municipalities have established regular dialogue mechanisms with CSOs and developed equitable and transparent practices in areas such as resource allocation, providing place for CSO activities, and logistical support. Such good examples both strengthen public sector-CSO relations and encourage the spread of similar models in other municipalities.

There are no objective procedures and mechanisms determining feedback, negotiation, and collaboration methods regarding consultation processes. Consultation processes are one-way and, with rare exceptions, take place as one-time activities. As a result of consultations, public institutions can conduct internal reporting activities, but these are not shared with the public and stakeholders. There is no written notification regarding the extent to which the opinions and recommendations of CSOs are considered.

3.2.2. Public Access to Draft Policies and Laws

The Regulation on the Procedures and Principles of Legislation Preparation states that if a draft regulation is of public interest, the relevant public institutions may make it available to the public through the internet, press, or other media, and the collected opinions may be evaluated. However, it does not explicitly mandate this as a requirement.

There is no national portal where the Presidency, ministries, and affiliates publish draft legislation and policies, or a separate electronic system dedicated to this issue on the websites of the institutions. Drafts are rarely announced on the websites of relevant administrations and opened for feedback.

All draft laws submitted to the Office of the Speaker of the GNAT are published on its official website. The schedule of meetings is usually announced shortly before a draft law is discussed in the relevant committee, and the public mostly obtains this information through the press. However, in practice, this period is not sufficient for CSOs to review proposals and prepare their opinions.

Laws adopted by the parliament, presidential decrees, regulations, etc. must be published in the Official Gazette in their final form, and are all accessible online.

Both individuals and legal entities can submit information requests to public institutions and professional organizations with public entity status within the scope of the right to information. According to Article 30 of the Law on the Right to Information, the Board of Review for Access to Information submits data on applications made during the year to the Office of the Speaker of the GNAT under the name of the General Report on Information Access. These reports are published annually by the Grand National Assembly of Türkiye. In 2024, a total of 2,053,937 information requests were submitted. Of these submissions, 1,561,175 (76%) were responded positively. A total of 156,982 (7.6%) submissions were partially responded positively and partially rejected. 329,516 (16%) of the submissions were rejected. In 6,264 (0.3%) of the submissions, access to information and documents was granted after classified or confidential information was redacted. The number of applicants who appealed to the courts after their submissions were rejected was 1,374 (0.06%).[54]

However, in Türkiye, the right to information cannot be used functionally and effectively due to the exceptions to reject information requests and the broad discretionary powers granted to public officials defined by the legislation. The report published by the International Press Institute (IPI), entitled The Current State of the Right to Information in Türkiye: An Effective Tool for Accountability

54 Board of Review for Access to Information. *2024 Yılı Bilgi Edinme Genel Raporu.* https://cdn.tbmm.gov.tr/TbmmWeb/Pdf/Bilgi_Edinme_Kurul_Rapor/2024_Yili_Bilgi_Edinme_Genel_Raporu.pdf

and Transparency(?), points out that the above-mentioned positive response rates are not valid, especially in the case of information requests made by journalists and CSOs. According to the report, the Articles 7, 8, 25, and 26 of the law are frequently cited by public institutions to refuse to provide qualified responses, which constitutes a serious obstacle to the exercise of the right.[55]

Only half of TÜSEV's information requests as part of its monitoring work were answered within the legal timeframe. Most requests for information and documents were rejected by invoking Articles 7, 8, 9, 23, 25, and 26 of the Law on the Right to Information. In their standard responses explaining the grounds for rejection, public institutions most frequently referred to Article 7, which states that "...institutions and organizations may respond negatively to requests for information or documents that could be generated as a result of separate or special work, research, investigation, or analysis." In addition, in response to a question about which CSOs were consulted during consultation processes, one ministry, citing Article 9, replied that the requested information was confidential. Another ministry refused to provide information by citing Article 23, stating that information such as tax incentives, the total amount of donations deducted from tax bases during the year, and the annual total income of associations and foundations from passive investments and economic enterprises fell within the scope of trade secrets.

3.2.3. CSOs' Representation in Cross-Sectoral Bodies

Mechanisms responsible for developing sectoral collaboration and coordination may be established under ministries and affiliated public institutions pursuant to the legislation. These structures primarily serve as advisory bodies rather than decision-making authorities and can function on a permanent or temporary basis. The participation of CSOs is also envisaged in some of the mechanisms such as committees, councils, and working groups established by law or various administrative regulations such as regulations, circulars, and communiqués. However, there is no general regulation ensuring that civil society is appropriately and equally represented in these structures.

CSOs and citizens can be involved in participation processes at different levels within municipalities. Legislation refers to the participation of CSOs in the preparation of strategic plans and annual programs, city councils, neighborhood administrations, preparation of city plans, and development and management of projects. However, there are certain limitations in legislation that obstruct effective participation.

At the central administration level, there is no unified practice for the selection of CSOs to participate advisory committees or working groups. The common approach is to directly invite specific CSO representatives to these committees

55 International Press Institute (IPI). *Türkiye'de Bilgi Edinme Hakkının Mevcut Durumu: Hesap Verebilirlik ve Şeffaflık İçin Etkili Bir Araç (Mı?).*

rather than issuing open calls. In this regard, It is difficult for independent CSOs or CSOs who are critical of public policies to participate in these bodies. The tendency is to select CSOs, not based on their expertise or competence in the relevant subject matter, but on whether they hold public benefit/tax-exempt status, as stipulated in most guidelines regulating the working procedures and principles of these bodies. In addition, there are no safeguards to ensure that CSO representatives can freely express their views in advisory boards.

With the aim of developing collaboration and coordination among stakeholders, strengthen consultative mechanism, evaluate social policies, and develop and implement projects, the Ministry of Family and Social Services established the "Social Partners Cooperation Board", which includes representatives from CSOs, universities, international organizations, and the private sector. According to the report published by the Ministry, in 2024, two meetings of the Board were held with participation of 21 CSOs. In addition, it is stated that numerous events, trainings, workshops, and meetings were organized under each area of work of the Ministry to strengthen cooperation and consultation mechanisms, with more than one thousand CSOs participating in total.[56]

Sub-area 3.3. Collaboration in Service Provision

3.3.1. CSO Engagement in Service Provision and Competition for State Contracts

The regulations regarding public tenders and competition law do not discriminate between CSOs and other legal entities and allow CSOs to collaborate with the public sector and provide services in various fields. However, there are no regulative provisions or incentive scheme regarding the provision of services by CSOs. Although there are some examples in practice, the instances where services are provided by CSOs are limited.

Although not explicitly required by legislation, in practice, CSOs are often obliged to sign a cooperation protocol with the ministries responsible for their area of work or obtain permission from the relevant public authority to carry out activities seen as public service. In cases where such a protocol or a permission is not available, there have been instances where the work of CSOs has been prevented. The reluctance of public authorities and personnel to cooperate particularly with rights-based CSOs that adopt a critical approach can restrict these CSOs' activities or lead to their activities being kept under scrutiny and control. Whether or not to sign a cooperation protocol is entirely at the discretion of the public authority, and in cases of termination of such a protocol, there is no appeal or oversight mechanism. This situation leaves the role of CSOs in the provision of public services entirely to the authority and discretion of the state, while also eliminating the possibility of monitoring or influencing the state's decisions in this regard.

56 Ministry of Family and Social Services. *Sosyal Taraflarla İş Birliği 2024 Raporu.* https://sosyaltaraf.aile.gov.tr/media/kcol2aq5/2024-yılı-sosyal-taraflarla-iş-birliği-raporu_.pdf

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