

TUATC

**TURKISH ASSOCIATION OF
TRANSLATION COMPANIES**

TUATC

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STATUTES OF THE TURKISH ASSOCIATION OF TRANSLATION COMPANIES

Name and Location of the Association

Article 1 – The name of the Association is the “Turkish Association of Translation Companies” and its official abbreviation is TUATC. The Association’s headquarters are located in Antalya and it has the right to establish new branches within Turkey and abroad.

Purpose of the Association and the Scope, Study and Fields of Activities that the Association shall engage in order to realise its purpose

Article 2 - The Association has been established in order to improve and develop the translation sector as a whole, as well as to represent and protect the interests of the sector by implementing and sustaining a high standard of values and practices by providing the sharing of knowledge and experience between the professionals in the sector and to support individuals, corporations and organisations working for the same purpose.

Areas and Means of Activity of the Association

1. To carry out research activities concerning the achievement and development of the goals listed below;
2. To organize educational meetings and activities such as courses, seminars, conferences and panels;
3. To provide any kind of information, documentation and publication required to support the realisation of its purpose, to establish a documentation centre, to produce periodical and non-periodical publications in line with its purpose, such as newspapers, magazines or books in order to broadcast its activities together with informative bulletins to be distributed among its members;
4. To provide an effective working environment to achieve its purpose, to provide all kinds of technical equipment, assets and stationary;
5. To organise contribution activities by obtaining the necessary permissions, to collect donations within Turkey and abroad;
6. To establish and operate economic, commercial and industrial businesses in order to provide the capital needed to achieve the aims stated herein;
7. To create and manage social and cultural facilities for the benefit and enjoyment of its members;
8. To organise dinner parties, concerts, balls, theatre performances, exhibitions, sports events, trips and entertainment activities in order to develop and maintain the social relationships between its members and ensure that members benefit from such activities;

9. To purchase, sell, rent or lease any kind of movable and immovable assets necessary for its activities and to claim rights on these assets;
10. To establish a foundation or federation as deemed necessary or to join another existing federation in order to help achieve its purpose;
11. To establish other facilities which associations are permitted to use with the required permissions;
12. To organise international activities, to become a member of international associations or organisations and to cooperate with these organisations at the project level;
13. To receive financial support from similar associations, employers and labour unions and professional organisations in order to fulfil its purpose and to provide financial support for them if necessary;
14. To conduct joint projects with governmental authorities in their related fields of activity to fulfil its purpose without prejudice to the provisions of Law number 5072 concerning the Relations of Governmental Authorities with Associations and Foundations;
15. To create funds in order to provide for its members' urgent needs such as food, clothing, other capital or service needs and short term credit;
16. To establish branches and representation offices where deemed necessary;
17. To create platforms with other associations, foundations, unions or related NGOs to achieve common goals in areas that comply with the association's purpose and which are not prohibited by law.

Fields of Activity of the Association

The association functions in a cultural field.

DEFINITION:

1. The term "**Translation**" as used in this statute refers to:
 - 1.1. "Translation" services that provide communication and understanding between two or more languages by means of transfer,
 - 1.2. All forms and methods, each requiring special training and experience within themselves, including but not limited to: written translation, technical translation, legal translation, patent translation, medical translation, procurement translation, commercial communication translation, arts and sports translation, translation of training books and documents, special translation, corporate translation, ministerial translation, notary certified translation, translation of court documents, literature translation, software translation, computer game translation, web page translation, all written translation in printed and electronic media and translation of television programmes, subtitling and vocalisation, instant simultaneous written and verbal translation on the Internet, consecutive interpretation,

simultaneous interpretation, court interpretation, press media interpretation, live broadcast interpretation in every kind of mass media including radio and television, seminar, meeting and conference interpretation and voice-overs,

- 1.3. All written and oral translation expertise areas covering the entire form and method of implementation within the definition of "Translation",
 - 1.4. The "Translation Sector", in an integrated manner,
 - 1.5. The preparation, editing and publication of general or institutional dictionaries or glossaries,
 - 1.6. Private and legal entities purchasing translation services, public and private sector foundations and institutions providing translator training, professional associations and foundations, freelance translators, and translation companies,
 - 1.7. Design and development of translation technology software,
 - 1.8. Translated book publishing work, and
 - 1.9. All major and minor areas of activity of all directly or indirectly involved businesses in the translation sector;
2. To promote and protect high quality translation and language services both within the borders of the Republic of Turkey and within the widest possible geographical area where there is a global need for Turkish translation services, to provide qualified business, notary and industrial translation and, by observing, analysing, evaluating, sharing and debating on issues that have an effect on this line of work, to guard and respect the common and general rights of persons or establishments independent from the private benefit of any institution, organisation, establishment or person;
 3. Bearing in mind the reality that language is the one of the fundamental elements of the richness and diversity of the world we live in, to contribute to the protection of this richness, especially in written translation areas of activity and especially to the development of our mother language, Turkish, in fields such as science, industry, commerce, international relations, art and sports, to raise the awareness of private and legal persons purchasing and providing services in all areas of translation, to deliver training and organise meetings with this purpose;
 4. To carry out defence and lobbying studies and share these applications;
 5. To raise awareness concerning European Union (EU) legislation and policies within the translation sector, to develop competency and efficiency in order to take part in EU-related projects;
 6. To share experiences regarding the regulation of social and health services for the sector members, to develop action plans and programmes concerning health and labour security;
 7. To develop knowledge and competencies concerning participatory approaches for the protection of the translation sector, for policies, methods

and tools related to competition and for the creation and implementation of development policies;

8. To encourage and, wherever possible, effect and maintain indemnity insurance against the negligence of any or all members towards their customers, and to negotiate with insurance companies and reinsurance foundations to secure such insurance on the most advantageous terms;
9. To carry out activities in order to develop services for members of the sectors in different areas;
10. To consult with educational institutions within the sector, organisations and professionals concerning issues directly or indirectly related to translation, to present these to the public, legislative bodies, platforms, other associations, association members and other formations in order to obtain their views and comments, to act in the name of any or all members should such demand arise concerning issues directly or indirectly related to translation;
11. To share the activities carried out in relation with the achievement of its purpose with the public and any other related real and legal entity, to provide suggestions and proposals concerning these issues, to present technical survey and study results to relevant organisations and foundations;
12. To provide information concerning the status and responsibilities of persons, organisations or institutions for its members should they engage in a professional relationship and, when deemed necessary, to carry out debt collection activities under conditions set by the Association;
13. To protect the benefits and interests of its members against entities, organisations and foundations that do not have commercial credit in terms of character, position and conditions, to facilitate the evaluation of the financial suggestions of entities, organisations and foundations that wish to make arrangements or to agree regarding their debts to any of the Association members, to assist in making counter-suggestions and reaching a timely and fair solution;
14. To conduct commercial queries and provide advice to its members regarding all issues affecting the translation sector, to disseminate information among the Association's members, to publish printed materials, books, bulletins, periodical and non-periodical publications and ensure access to other printed studies that may be beneficial for the Association;
15. To conduct research concerning all issues related to the translation sector, to collect and gather statistics and other information;
16. To improve and increase technical and general information together with the service quality of the companies and individuals providing service in the translation sector and to perform commercial activities with this purpose, to encourage and promote fair and honest applications in the industry and to help avoid misconduct within the frame of the law;
17. To support Association members in acquiring beneficial, prioritised and special positions within the general professional sector and the market;
18. To approach and discuss any issues related to the translation sector, to

organise or deliver conferences on topics within the interest area of organisations, institutions or professionals of the sector;

19. To establish relationships and build partnerships with organisations, institutions, associations, unions, platforms, federations and confederations functioning in similar fields around the world;
20. To design contracts and other relevant documents to be used in the translation sector in a rational, fair and solution-oriented manner, to encourage their use and to support arbitration in conflicting situations, to appoint a suitable arbitrator when deemed necessary;
21. To encourage members to establish translation company working methods and styles, to create, design and develop reasonable working methods for the entire translation sector, to prepare and adapt directives in this respect when deemed necessary or found appropriate for the benefit of the entire sector, to strive for their safety and protection;
22. To carry out studies found to be beneficial for the Association's purpose or upon special demand, to encourage technical and technological research and inventions, to disseminate information concerning inventions or processes relevant to the use of professionals or organisations within the translation sector;
23. To purchase, gain or dispose of commercial and copyrighted representation documents, books, periodicals, plays, poems or technical drawings, to publish materials to which the Association has gained of the rights, to sell, disseminate or commercialise any material to which the Association has the rights under conditions set by the Association, to pass on these rights to any other person, organisation or association;
24. To provide advice to the members of the Association, to undergo or support legal financial responsibility concerning court cases or issues relevant to the benefit of the entire translation sector, to carry out any other necessary actions in the interests of the translation sector;
25. To prepare and publish a list of all members indicating the special qualifications, language, translation and ancillary services offered by each member;
26. To use all relevant means for the Association and its purpose to be publicised, in particular by preparing press releases, to exhibit activity and function areas through books, periodical or non-periodical publications, to give awards for contests or projects, to make donations, to organise or design any scheme or arrangement of any kind, either alone or in conjunction with others;
27. To become a member of or appoint a representative in order to audit, manage or support legal or amateur associations, organisations, platforms or unions and to provide financial support in cases where deemed appropriate;
28. To purchase, exchange, lease or hire buildings, machinery or technical equipment for any purpose of the Association;
29. To improve, manage, cultivate, develop, exchange, let on lease or mortgage,

charge, sell and dispose of rights and privileges in respect of all or any parts of the property and rights of the Association;

30. To carry out research and development studies within the framework of the Association's activities, to develop projects in order to benefit from local and foreign credits and/or grants, and to apply for and implement these projects;
31. To borrow or raise money in such manner as the Association sees fit and to secure the repayment of any money borrowed, raised or owed by mortgage charge or lien upon the whole or any part of the Association's property or assets (whether present or future), and also by a similar mortgage charge or lien to secure and guarantee the performance by the Association of any obligation or liability it may undertake;
32. To draw, accept, endorse, discount, execute and issue promissory notes, bills of exchange, bills of lading, warrants, debentures and other negotiable or transferable instruments;
33. To direct the material resources of the Association towards the establishment, maintenance, benefit or extension of any association or institutional fund, exhibition or show intended to advance the interests of the translation sector or for the benefit of any persons engaged in or associated with the sector or their families and to contribute to any funds raised by local, public or private purpose or to any charitable object;
34. To carry out all legal actions including the imposition and recovery of fines or the adoption of other deterrents for the protection of the translation sector as the Association may deem incidental or conducive to the attainment of the purposes listed above or to support the interests of the Association domestic or abroad and either alone or in cooperation with agents or trustees for other companies, firms or individuals and so that, in carrying out any of the purposes of the Association, regard shall be had for the interests of the Members and the translation sector;
35. To carry out any other activity or function in relation to the purpose proposed by our legislation.

Rights to Membership and Membership Procedures

Article 3 – Any real person or legal entity having legal capacity and having adopted the purposes and principles of the Association and who has agreed to work for the fulfilment of the purposes of the Association and meet the conditions set by the relevant legislation may become a member of the Association. However, foreign persons should have a right of settlement in Turkey in order to become a member. Such condition shall not apply for honorary membership.

Membership applications shall be made in writing to the Board of the Association. The board of directors shall make its decision concerning membership applications within **thirty days** and notify the applicant in writing of the decision. Admitted applications shall be registered in a book kept for this purpose.

Associate members of the Association are the founders of the Association

and individuals admitted for membership by the Board of Directors upon their applications.

Individuals who have made significant contributions to the Association in any way may be accepted as honorary members upon the decision of the Board of Directors.

When a branch of the Association is established, the membership registries of the members in the headquarters of the Association shall be transferred to the branches. New membership applications shall be made to the branches.

Admission to and resignation from membership shall be carried out by the branch Board of Directors and shall be submitted in writing to headquarters within thirty days.

Resigning From Membership

Article 4 - Members shall have the right to leave the association by giving written notice.

The procedure for leaving the association shall be deemed completed as soon as the related notice reaches the Board of Directors. Resigning members shall not be released from their outstanding debts to the Association.

Termination of Membership

Article 5 – Membership shall be terminated in the following events:

1. Breach of the statutes of the Association
2. Verbal and written declarations that conflict with the Association's purposes
3. Consistently avoiding assigned tasks
4. Failure to pay outstanding membership fees within six months after written notification
5. Failure to abide by resolutions passed by the organs of the Association
6. Failure to fulfil the conditions of admission.

In case any one of the above events should occur, a member may be expelled from membership based on the decision of the Board of Directors.

Any person who has resigned or been expelled from the Association shall be removed from the book of members and shall not be able to claim any right to the assets of the Association.

Organs of the Association

Article 6 – The organs of the Association are indicated below.

1. General Assembly
2. Board of Directors
3. Board of Auditors

General Assembly, Time of Meeting, Procedure of Invitation and Meeting

Article 7 – The General Assembly is the top decision-making organ of the Association and it consists of registered members of the Association; natural delegates of the branches and the delegates elected by the members registered in the branches.

The General Assembly:

1. The General Assembly shall hold an ordinary meeting at the time determined in the present statute;
2. The General Assembly shall hold an extraordinary meeting when deemed necessary by the Board of Directors or Board of Auditors or upon written request of one-fifth of its members, within thirty days;
3. The Ordinary General Assembly shall hold a meeting **once every 3 years** in **June** at a venue and time to be determined by the Board of Directors;
4. The Board of Directors shall call the General Assembly for the ordinary meeting;
5. If the Board of Directors fails to call the General Assembly to meeting, a justice of the peace shall appoint three members to call the General Assembly upon the request of a member of the Association.

Invitation Procedure

The Board of Directors shall draw up a list of the members entitled to attend the General Assembly meeting according to the Association's statutes. The entitled members shall be called to the meeting with at least 15 days' notice by means of an announcement in a newspaper or by conventional or electronic mail or mobile phone SMS, indicating the date, time, venue and the agenda of the meeting. The call shall also indicate the date, time and venue of an eventual adjourned meeting in case a majority is not present at the first meeting. The period between the first and second meetings shall not be less than seven days and shall not exceed sixty days.

If the meeting is adjourned for a reason other than the absence of a majority, such an adjournment shall be notified to the members following the same procedure for the call of the meeting indicating the reasons for the adjournment. The second meeting must be held **within six months** of the date of adjournment at the latest. The members shall be re-called to the second meeting according to the rules stated in the first paragraph.

General Assembly meetings shall not be adjourned more than once.

Meeting Procedure

The quorum for a General Assembly meeting is an **absolute majority** of the members entitled to attend the meeting, for meetings on amendments to the statutes or dissolution of the Association, **two-thirds** of the members entitled to attend the meeting must be present. When an initial scheduled meeting is adjourned due to a lack of quorum, **no quorum shall be required at the second meeting**. However, the number of members attending that meeting shall not be **less than twice** the number of the members of the Board

of Directors and the Board of Auditors.

The list of members entitled to attend the General Assembly meeting shall be kept ready at the venue of the meeting. Members of the Board of Directors or persons appointed by the Board of Directors to that effect shall verify the identities of the members at the venue of the meeting by means of identity documents issued by official authorities. Each member shall **sign** against their name in the **list** drawn up by the Board of Directors.

If the meeting quorum is met, the situation shall be recorded in the minutes and the meeting shall be started by the Chairman of the Board or one of the members, as assigned by the Chairman. In case the **meeting quorum is not met**, the Board of Directors shall prepare **a minute** to that effect.

Once the meeting has started, a chairman shall be elected to preside over the meeting together with proxies for the chairman and a secretary in order to constitute the Chairing Committee of the meeting.

In votes for the election of the organs of the Association, voting members must present an identity document to the Chairing Committee and **sign** against their name in the **attendance sheet**.

The Chairman of Chairing Committee shall be responsible for the management and security of the meeting.

The General Assembly shall discuss only the items on the announced agenda. Notwithstanding this rule, if at least **one-tenth** of members present a written request for a new item to be added to the agenda, such item shall also be discussed.

In the General assembly, each member shall have the right to one vote only and that member is obliged to use their vote on their own. Honorary members may attend to the General Assembly meetings but may not vote. In case a legal entity becomes be a member, the Chairman of the Board of that entity or another individual assigned as a representative shall use the vote.

The secretaries shall draw up the minutes of the meeting and sign them together with the Chairman of the meeting. All of the minutes and other documents shall be delivered to the Board of Directors at the end of the meeting. The Chairman of the Board of Directors shall be responsible for keeping these documents and delivering them to the new Board of Directors within seven days.

Voting and Resolution Procedures and Methods of the General Assembly

Article 8 - Unless there is a contrary resolution made by the General Assembly, members of the Board of Directors and of the Board of Auditors shall be elected by secret ballot and resolutions on other matters shall be passed by open vote. In secret ballot voting, voters shall cast ballots that must bear the seal of the chairman of the meeting, in a container. Once all the ballots are cast, they shall be counted before the members.

In open voting, the method determined by the Chairman of the General Assembly shall apply.

Resolutions of the General Assembly shall be made with an absolute majority of the attended members. Notwithstanding that rule, resolutions to amend the statutes or dissolve the association shall require the support of at least two-thirds of the members attending the meeting.

Passing Resolutions without Meeting or Convocation

Resolutions may be passed by a written vote by all members without holding a meeting or at a meeting held without following the procedure of convocation prescribed in the statutes if all of the members are present. Resolutions so passed shall not replace an ordinary meeting.

Authorities and Responsibilities of the General Assembly

Article 9 – The following issues shall be discussed and resolved by the General Assembly.

1. Election of the organs of the Association
2. Amending the statutes of the Association
3. Deliberating over the reports of the Board of Directors and of the Board of Auditors and declaring due discharge of the obligations of the Board of Directors
4. Approving the budget prepared by the Board of Directors, as presented or after modifications
5. Auditing other organs of the Association and expelling them with just reasons when deemed necessary
6. Deliberating over and deciding on objections raised against a Board of Directors resolution to expel a member or refusing a membership application
7. Granting powers to the Board of Directors concerning purchase or sale of real property for the Association
8. Examining and approving the regulations prepared by the Board of Directors regarding the activities of the Association as presented or after modifications
9. Determining the wages and travel allowances that shall be paid to the members who shall be assigned for association services and to the Chairman and members of the Board of Directors and auditors who are not public officers.
10. Making decisions about the association joining or leaving a federation
11. Opening branch offices of the association and granting powers to the Board of Directors for the execution of the procedures regarding such branch offices
12. The association's undertaking international activities, joining or leaving associations and other organizations based abroad
13. The Association establishing a foundation

14. Termination of the Association
15. Evaluating and resolving other suggestions of the Board of Directors
16. As the top authorised organ, carrying out other duties not assigned to other organs of the Association and using the related powers
17. Carrying out other duties assigned to the General Assembly by the relevant legislation.

Establishment, Authorities and Responsibilities of the Board of Directors

Article 10 – The Board of Directors is elected by the General Assembly comprising five permanent and five alternate members.

The Board of Directors shall appoint in its first meeting its chairman, a deputy chairman, a secretary, an accountant and a member.

The Board of Directors may be invited to a meeting with the condition to inform all of its members and quorum for the meeting is half the number of the members entitled to attend the meeting plus one. Resolutions shall be passed by the vote of a simple majority of the members attending the meeting.

If a vacancy occurs among the permanent members of the Board of Directors due to resignation or other reasons, alternate members shall be called to take the vacant seat in order based on the number of votes they received in the General Assembly meeting.

Authorities and Responsibilities of the Board of Directors

The Board of Directors shall perform the following duties:

1. Represent the Association or appoint one of its members or a third party to do so
2. Draw up the income statements and prepare a budget for the upcoming financial period and present them to the General Assembly
3. Prepare regulations regarding the activities of the Association and submit these to the approval of the General Assembly
4. Purchase real property, sell movable or immovable assets of the Association, have buildings or facilities constructed, receive pledge, mortgage or other real rights for the benefit of the Association after receiving specific power from the General Assembly to that effect
5. Conduct transactions regarding the establishment of branches after receiving specific authority from the General Assembly to that effect
6. Audit the branches of the Association
7. Ensure the establishment of representation offices in the required places
8. Implement the resolutions made in the General Assembly
9. Prepare an operating account table or balance sheet and income table of the Association at the end of each activity year, prepare a report describing the studies of the Board of Directors and submit these to the General Assembly whenever it is held

10. Ensure the implementation of the budget
11. Decide on admission of new members or expulsion of members
12. Take every kind of resolutions and apply these within the frame of its powers to fulfil the purpose of the Association
13. Carry out the duties assigned and exercise the powers granted to it by the relevant legislation
14. Issue price lists, activity certificates, registry certificates, translation company power and competency certificates, certificates, identity cards and similar documents required for the performance of the translation profession and determine the donation fees that shall be received from the members for all kinds of activities.

Establishment, Duties and Responsibilities of the Board of Auditors

Article 11 - The Board of Auditors shall consist of **three permanent** and **three alternate** members elected by the General Assembly for a term of **three years**. If a vacancy arises among the permanent members of the Board of Auditors due to resignation or other reasons, alternate members shall be called to take the vacant seat in order based on the number of votes they received in the General Assembly.

Duties and Responsibilities of the Board of Auditors

According to the principles and procedures determined by the Association's statute, the Board of Auditors shall conduct audits on the books, transactions, accounts and expenses of the Association to determine the existence of any irregularities and/or non-compliance with respect to the decisions of the Association and the related documents and for periods not exceeding one year. The Board of Auditors shall communicate the results of their audits to the Board of Directors and General Assembly, when held, in the form of a report.

The Board of Auditors may call the General Assembly for meeting.

Income Sources of the Association

Article 12- The sources of revenue of the Association are defined below:

1. Membership fee: A membership fee of YTL 100,000 shall be received from all members as a one-off payment upon admission and YTL 50,000 shall be collected as the annual contribution. The General Assembly shall be authorised to increase or decrease the said amounts.
2. Branch contribution: 50% of the membership fees collected by the branches are transferred to the headquarters semi-annually in order to meet the general expenses of the Association.
3. Donations made voluntarily by real and legal persons
4. Revenue from tea or dinner parties, voyages and entertainment activities, shows, concerts, sports competitions, conferences and similar activities organised by the Association

5. Revenue from movable or immovable assets of the Association
6. Donations and aid that shall be collected in accordance with the provisions of legislation regarding the collection of contributions
7. Revenue from business activities undertaken by the Association in view of achieving its purposes
8. Other revenue.

Rules and Procedures for Bookkeeping and Books to be kept

Article 13 - Procedures of bookkeeping:

Books shall be kept on the basis of the operating accounts system. However, if the annual gross income shall exceed the annual limits determined by the Ministry of Finance, books shall be kept according to the balance sheet system starting from the relevant accounting period.

In the event that the Association moves to the balance sheet system, if the gross annual income falls below the above-mentioned limit for two consecutive accounting periods, then the Association may revert to the operating accounts system as of the following year. The Association may keep the books according to the balance sheet system without being bound by the limit mentioned above by a resolution of the Board of Directors. If the Association shall establish a business enterprise, then separate books shall be kept for such enterprise in accordance with Tax Procedure Law.

Procedures of Bookkeeping

The books and records of the Association shall be kept in accordance with the procedures and rules prescribed in the Regulation on Associations.

Books to be kept

The Association shall keep the following books:

- a. In the operating accounts system, the Association shall keep the following books and apply the following rules:
 1. **Resolution Book:** Resolutions of the Board of Directors shall be registered in this book with the order of dates and resolution numbers, each resolution being signed by the members who have attended the meeting in question.
 2. **Member Registration Book:** Identity details of the members and their dates of joining and leaving the association shall be registered in this book. Admission charges and annual contributions paid by the members shall also be registered in this book.
 3. **Document Registration Book:** Incoming and outgoing documents shall be registered in this book with dates and order numbers. Originals of incoming documents and copies of outgoing documents shall be filed. Documents delivered or received by electronic mail shall also be kept in the form of printouts.

4. **Book of Fixtures and Equipment:** Fixtures and pieces of equipment belonging to the Association shall be registered in this book with their dates of acquisition and forms of acquisition and the places where they are used or allocated. Those fixtures and pieces of equipment that have expired shall also be noted in this book.
 5. **Operating Account Book:** Revenue and expenses of the Association shall be clearly noted in this book on a regular basis.
 6. **Receipt Note Registration Book:** Receipts shall be noted in this book with their serial and order numbers, the names and signatures of the persons who have received or returned them together with their dates.
- b. In the balance sheet system, the Association shall keep the following books and apply the following rules:
1. The books mentioned in items 1, 2, 3 and 6 of paragraph (a) shall also be kept in the balance sheet system.
 2. Daybook, Ledger Book and Inventory Book: These books shall be kept in accordance with the Code of Tax Procedures and the Notices on Accounting System Applications published by the Ministry of Finance under the rights assigned to the Ministry with the mentioned Code.

Approval of the Books

The Associations Authority of the Province or a notary shall certify the books that must be kept in the Association. The books shall be used until all pages are filled and intermediate certification shall not be allowed. However, books kept in the balance sheet system and books with forms or continuous form sheets to be used in a particular year must be re-certified every year during the last month of the previous year.

Income Table and Balance Sheet Arrangement

In the operating accounts system, an "**Operating Accounts Statement**" shall be arranged (**in the form provided in Appendix 16 of the Regulation on Associations**) at the end of the year (**December 31st**). In the balance sheet system, an income statement and a balance sheet shall be prepared at the end of the year (December 31st) on the basis of the Notices on Accounting System Applications published by the Ministry of Finance.

Income and Expense Transactions of the Association

Article 14 - Income and expense documents:

The Association's revenues shall be collected with **issue receipts** in the form provided in **Appendix 17 of the Regulation on Associations**. In case revenue of the Association shall be collected through a bank, a bank statement or an transaction record shall be used instead of a receipt.

Association expenses shall be made by expense documents such as

invoices, retail sale invoice-slips, professional receipts, etc. Notwithstanding this provision, for expenses included in the scope of Article 94 of the Code of Tax Procedures, the Association shall draw up expense slips in accordance with the Code of Tax Procedures or draw up an "Expense Voucher" for its payments not included in this content (**in the form provided in Appendix 17 of the Regulation on Associations**).

For free-of-charge delivery of goods and services made by the Association to real persons or organisations, the Association shall draw up a "Delivery Receipt for Donation in Kind" in the form provided in Appendix 14 of the Regulations on Associations. For free-of-charge delivery of goods and services received by the Association from real persons or organisations, the Association shall draw up a "Collection receipt for donation in kind" in the form provided in Appendix 15 of the Regulations on Associations.

Receipts

The Association shall commission a printing house to print the receipts that it will issue in return for its revenues (in the form and dimensions provided in Appendix 17 of the Regulations on Associations) by a resolution of the Board of Directors.

The relevant provisions of the Regulation on Associations shall apply to the printing and control of the receipts, their delivery from the printing house, their registration in the books, their takeover between former and new accountants and the rules to be observed by the persons appointed to collect revenues for the Association by issuing receipts and the delivery of the funds so collected.

Authorisation Certificate

The Board of Directors shall appoint, by a resolution, those people who may collect funds on behalf of the Association, fixing a specific term for such authorisations. The Association shall issue three copies of an **authorisation certificate** bearing the identity details, signature and photo of the authorised person in question (**in the form provided in Appendix 19 of the Regulation on Associations**) and it shall be approved by the Chairman of the Board of Directors. One copy of the authorisation certificate shall be given to each division of the Association. The Chairman of the Board of Directors shall notify any changes related to the authorisation certificate to the Associations department within fifteen days.

The authorised person may start collecting revenue on behalf of the Association once a copy of the authorisation certificate has been drawn up in their name and has been given to the Association's departments.

The relevant provisions of the Regulation on Associations shall apply to the use, renewal and withdrawal of the authorisation certificate and other related matters.

Retention Period for Income and Expense Documents

Under the condition that the periods determined in the specific laws shall be reserved, receipts, expenditure documents and other documents, except for

the books, shall be kept for five years in the order of the dates and numbers registered in their registration book.

Filing a Return

Article 15 - The Board of Directors shall draw up an "Association Tax Return" in the form provided in Appendix 21 of the Regulation on Associations, for the operations of the Association in the previous year and the revenue and expense records. The President of the Association shall submit the Association Tax Return to the responsible authority within the first four months of each calendar year.

Obligation of Statement

Article 16 - Statements to be submitted to the responsible local authority:

Statement of General Assembly Resolutions

The Chairman of the Board of Directors shall send a "General Assembly Resolutions Statement" in the form provided in Appendix 3 of the Regulation on Associations, to the responsible local authority, with the names of the newly elected permanent and alternate members of the Board of Directors, of the Board of Auditors and appendices within 30 days of the relevant ordinary or extraordinary General Assembly meeting.

Statement of General Assembly Resolutions shall include:

1. A copy of the minutes of the General Assembly meeting signed by the Chairman of the meeting, by his or her deputies and by the secretary,
2. In case of an amendment to the statutes, the previous and new texts of the related parts of the statutes and the whole of the final form of the statutes, each page being signed by the Board of Directors.

Declaration of Real Properties

Any real property acquired by the Association shall be notified to the responsible local authority within 30 days of the registration of the real property in question in the register of title deeds using the Real Property Statement Form provided in Appendix 26 of the Regulation on Associations.

Declaration of Aid Collection from Abroad

Whenever the Association shall intend to receive aid from abroad, it shall submit a "Statement of Aid from Abroad", in the form provided in Appendix 4 of the Regulation on Associations, in two copies to the responsible local authority before receiving the aid.

Enclosed with the Statement of Aid from Abroad shall be a copy of the related resolution of the Board of Directors and any related protocols, agreements or similar documents signed in connection to that matter and a copy of the bank statement or an abstract of accounts or a similar document relating to the transfer of the aid.

Pecuniary aids shall be transferred through banks and the related statement must be submitted to the local authority before the transfer.

Statement of Projects Conducted Jointly with Governmental Organisations

Whenever the Association conducts a project jointly with a governmental organisation within the Association's scope of operations, a **Project Statement (in the form provided in Appendix 23 of the Regulation on Associations)** shall be submitted to the office of the governor of the province where the Association is located together with a copy of the related protocol and of the project within one month following the date of protocol.

Statement of Changes

Any change in the location of the Association shall be notified to the responsible local authority by using a Statement of Change of Location (in the form provided in Appendix 24 of the Regulation on Associations) and any change in the organs of the Association other than those resulting from a General Assembly meeting shall be notified to the same by using a Statement of Change in the Association's Organs (in the form provided in Appendix 25 of the Regulation on Associations) within thirty days of the change in question.

Any amendment made to the statutes of the Association shall be notified to the responsible local authority as an attachment to the Statement of General Assembly Resolutions within 30 days of the General Assembly meeting at which the amendment has taken place.

Internal Audit of the Association

Article 17 - The General Assembly, the Board of Directors or the Board of Auditors may conduct an internal audit of the Association. It is also possible to commission an independent audit company to conduct an internal audit. The fact that the General Assembly, the Board of Directors or an independent audit company has conducted an audit shall not release the Board of Auditors from its obligations.

The Board of Auditors shall conduct an audit of the Association at least once a year. The General Assembly or the Board of Directors may also conduct an audit or commission an independent audit company to conduct an internal audit whenever it is deemed necessary.

Borrowing Procedures of the Association

Article 18 - When required, the Association may borrow funds by a resolution of the Board of Directors for the achievement of its purposes. Such borrowing may be in form of purchases of goods and services on credit or in the form of borrowing in cash. Such borrowing may not be made in amounts that cannot be met by the income sources of the Association nor in a way that would make the Association unable to pay these amounts.

Foundation of Association Branches

Article 19 - The Association may establish branches by a resolution of the Board of Directors wherever it shall deem appropriate. The persons appointed by a resolution of the Board of Directors with this purpose shall notify the local

authority in writing regarding the branch establishment statement and the required documents.

Duties and Powers of the Branches

Article 20 - Branches are the internal bodies of the Association that do not have legal identity or authorisation to perform autonomous activities in connection with the subjects and fields of activities of the Association and that shall be liable against its own debts.

Organs of the Branches and Provisions to be Applied to the Branches

Article 21 - Organs of the branches are the General Assembly, the Board of Directors and the Board of Auditors.

The General Assembly is formed with the registered members of the branch. The Board of Directors shall be elected by the General Assembly of the branch as five permanent and five alternate members and the Board of Auditors shall be elected by the same as three permanent and three alternate members.

The duties and powers of these organs, besides other provisions related with the Association defined in this statute, shall also apply in the branch within the frame proposed by the legislation.

Meeting Time of the Board of Directors of the Branches and Procedure of Representation in the General Assembly at Headquarters

Article 22 - Branches shall be obliged to complete their ordinary General Assembly meetings two months before the General Assembly meeting at Headquarters.

General Assemblies of the branches are held once every three years in April at a venue and time to be determined by the Board of Directors of the branch.

Branches should submit one copy of the statement of General Assembly resolution to the responsible local authority and Headquarters of the Association within **thirty days** following the date of the meeting.

Branches shall be represented by the elected and natural delegates in the General Assembly of the Headquarters. The Chairman of the Board of Directors and the Board of Auditors of the branches shall have the right to attend the General Assembly of the Headquarters as the natural delegates, while delegates who are selected shall have the same right to attend as selected delegates. For each twenty (20) members registered in the branch one delegate, and in case the remaining number of the members is more than 10 and less than twenty, one delegate shall be selected.

Delegates selected in the final General Assembly of the branch shall attend the General Assembly at Headquarters. Members of the Board of Directors and Auditors of the Headquarters shall attend to the General Assembly at Headquarters but they shall not vote unless selected as the delegates of the branch.

Individuals who are in charge of the Board of Directors and Auditors of the

branches shall take leave of their tasks in the branches when selected to the Board of Directors and Auditors of the Headquarters.

Opening Representation Office*

Article 23 - The Association may open representation offices by a resolution of the Board of Directors wherever deemed necessary. The persons appointed by a resolution of the Board of Directors to represent the Association shall notify the civil authority in writing of the address of the representative office. Representative offices shall not be represented in the General Assembly. Branch offices shall not open representative offices.

Amendment Procedure of the Statute

Article 24 - Statute amendments can be realised by a resolution of the General Assembly.

In the General Assembly, in order to make an amendment to a statute, a two-thirds majority of the members that have the right to attend and vote in the General Assembly is required. If this majority is not present in the first meeting, no majority shall be required in the second meeting. However, the number of the members attending that meeting shall not be less than twice the number of all of the members of the Board of Directors and the Board of Auditors.

A resolution to amend the statute requires the votes of two-thirds of the voting members attending the meeting. Resolutions for the amendment of statute in the General Assembly meetings shall be voted with open vote.

Dissolution of the Association and Liquidation of its Assets

Article 25 - The General Assembly may decide at any time to dissolve the Association.

In the General Assembly, in order to negotiate the dissolution, a two-thirds majority of the members that have the right to attend and vote in the General Assembly shall be required. If this majority is not present in the first meeting, no majority shall be required in the second meeting. However, the number of the members attending that meeting shall not be less than twice the number of all of the members of the Board of Directors and the Board of Auditors.

A resolution to dissolve the Association requires the votes of two-thirds of the voting members attending the meeting. Resolutions for the dissolution of the Association in General Assembly meetings shall be voted with an open vote.

Procedure of Liquidation

Once the General Assembly has decided to dissolve the Association, a liquidation committee, consisting of the members of the previous Board of Directors, shall be formed for the liquidation of the cash, assets and rights of the Association. The liquidation process shall start from the date of the resolution of the General Assembly for the dissolution or the date when an automatic expiration of the Association becomes effective. During the process of liquidation, the Association shall be referred to as the "**Turkish Association of**

Translation Companies in the process of liquidation” in all procedures.

The liquidation committee shall be in charge of the entire process of the liquidation of the cash, assets and rights of the Association in accordance with the relevant legislation. The committee shall first examine the accounts of the association. It shall register in an official report all of the assets and liabilities of the Association and all of the books, receipts, expenditure documents, title deeds and bank records and other documents. A call shall be addressed to the creditors of the Association during the process of liquidation and, if any, the assets of the Association shall be liquidated for the payment in cash of the debts to the creditors. In case the Association has receivables, these receivables shall be collected. All that remains in the form of cash, assets or rights after the discharge of the debts and the collection of the receivables shall be transferred to a party to be determined by the General Assembly. If the General Assembly has not specified any party to receive the remaining cash, assets and rights of the Association, these shall be transferred to that association, located in the same province and having similar purposes, that has the largest number of members at the time of the dissolution of the Association.

All of the transactions relating to the liquidation shall be shown in the official report of the liquidation. The liquidation shall be completed within 3 months, except for additional time granted by the responsible civil authority for valid reasons.

Following the completion of the liquidation and transfer of the cash, assets and rights of the Association, the liquidation committee shall notify the civil authority of the place where the Association is located in writing of the completion of the process within seven days by attaching the official report of the liquidation to the said notice.

The last Board of Directors, in its capacity as the liquidation committee, shall be responsible for keeping the books and documents of the Association. Such duty might be assigned to a member of the Board of Directors. These books and documents shall be kept for 5 years.

Lack of Provision

Article 26 - Any matters that are not covered in the present statutes shall be subject to the Code of Associations, the Turkish Civil Code and the Regulation on Associations issued under the mentioned codes and other relevant legislation.

Article 27 - Temporary Board of Directors: The following are the names of the Members of the Temporary Board of Directors who shall represent the Association and conduct the tasks and transactions regarding the Association until the organs of the Association are established in the First General Assembly.

Full name _____ : Duty Title _____ :