**REGULATION CONCERNING DEFINITION, QUALIFICATIONS AND CLASSIFICATION OF SMALL AND MEDIUM ENTERPRISES**

**Date of Cabinet Decree : 19/10/2005 No: 2005/9617**

**Date of Adoption of Reference Law : 8/1/1985 No: 3143**

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**Purpose**

**Article 1–**The purpose of the Regulation hereby is to set forth the principles regarding the definition, qualifications and classification of small and medium enterprises and ensure these definition and principles applied in all organizations and enterprises.

**Scope**

**Article2-**This Regulation includes the determination of implementation procedure and principles regarding small and medium enterprises and definition, qualifications and classification of small and medium enterprises. .

The provisions of this Regulation shall be basis for implementation of the legislation regarding the small and medium enterprises. However, the organizations supporting SME may determine their own sector and size priorities provided that they shall not exceed the limits specified in this Regulation. Only the number of personnel may be considered for applications except state supports.(1)

**Reference**

**Article 3–(Amended: 10/9/2012-2012/3834K.)**

This Regulation is based on the Article 28 of Statutory Decree on Organization and Tasks of the Ministry of Science, Industry and Technology dated3/6/2011and numbered635.

**Definitions**

**Article 4–** The definitions mentioned in this Regulation refer to;

a) **(Amended: 10/9/2012-2012/3834K.)Enterprise** means the units or entrepreneurs dealing with one economic activity owned by one or more natural or legal person regardless the legal status,

b) **(Amended: 10/9/2012-2012/3834K.) Small and Medium Enterprise (SME)** means the economic units or enterprises which employ fewer than two hundred and fifty persons and which have an annual turnover or any of financial balance sheet not exceeding forty million Turkish Liras and which are classified as micro enterprise, small enterprise or medium enterprise in this Regulation,

c) Financial balance sheet means the financial statement showing the assets of enterprise owned in a certain date and the resources of such assets,

d) Net sales profit means the sales discount and return of gross sales of an enterprise and the amount as a result of deduction of other discounts

e) Annual work unit (YİB) means the person worked full time in an enterprise or on behalf of enterprise for one year,

f) **(Repealed: 10/9/2012-2012/3834K.)**

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*(1)The phrase as ‘State aids’ in this clause was amended as ‘State supports’ in accordance with the Article 1 of Attached Decision of Cabinet Decree dated 10/9/2012and numbered2012/3834.*

**Classification of small and medium enterprises**

**Article 5-(Amended: 10/9/2012-2012/3834K.)**

SME are classified as followings.

a) Micro-enterprises: The category of micro enterprises is made up enterprises which employ fewer than ten persons and which have annual turnover or one of annual financial balance sheet not exceeding one million Turkish Liras.

b) Small enterprises: The category of small enterprises is made up enterprises which employ fewer than fifty persons and which have annual turnover or one of annual financial balance sheet not exceeding eight millions Turkish Liras.

c) Medium enterprises: The category of medium enterprises is made up enterprises which employ fewer than two hundred and fifty persons and which have annual turnover or one of annual financial balance sheet not exceeding forty million Turkish Liras.

**Category change or loss of qualification**

**Article6–** The enterprises, which lose or exceed any of criteria considered in the last accounting date in determination of enterprise classes and SME qualifications during two consecutive accounting periods, shall change their categories or lose SME qualification.

**(Additional paragraph: 10/9/2012-2012/3834K.)**The dates of category change or loss of SME qualification based on data in the last accounting date may be determined different by organizations providing supports due to the duration of obtaining data.

**Types of enterprises**

**Article7–** SME are divided into three classes as autonomous enterprises, partner enterprises and affiliate enterprises due to the capital or voting power relationships with the other enterprises for determination of number of employees or financial data.

**Autonomous enterprise**

**Article 8–** An enterprise, that is owned by natural or legal person and not considered as partner or affiliated enterprise in accordance with the Regulation hereby, shall be considered as autonomous enterprise;

a) If it does not have 25% or more shares of any other enterprise,

b) If any legal person or public organization or institution or a few affiliated enterprises do not have solely or jointly25% or more shares of the mentioned enterprise,

c) If it does not issue consolidated accounts and it is not included in the accounts of any other enterprise issuing consolidated accounts and if it is not a affiliated enterprise because of this reason.

**Partner enterprise**

**Article9–(Amended: 10/9/2012-2012/3834K.)**

An enterprise shall be considered as partner enterprise if such enterprise, solely or including its affiliates, has 25% or more of voting power or 25% or more of capital or 50% or less of voting power and capital of any other enterprise in such a way not to impact the other enterprise or if 25% or more of voting power and capital and 50%or less of voting power and capital of that enterprise are owned by another enterprise in such a way not to impact that enterprise. The one, which one has the highest voting power and capital shares, shall be the basic.

The enterprise shall be considered as autonomous enterprise provided that it shall not have affiliated enterprise relationships even if that 25% rate stated in the clause one is exceeded by the followings;

a) Universities and foundations and non-profit research centers founded by universities,

b) Institutional investors, including regional development funds,

c) Autonomous local authorities with an annual budget of less than twenty five millions Turkish Liras and fewer than five thousands inhabitants.

Public investment corporations, venture capital companies and individuals or groups of individuals with a regular venture capital investment activity who invest equity capital in unquoted businesses provided the total investment of those business is less than eight millions Turkish Liras shall be considered as autonomous enterprises regardless their affiliated enterprises relations even if they exceed 25% rate stated in the first clause.

**Affiliate enterprises**

**Article10-(Amendment in first clause: 10/9/2012-2012/3834K.)** The affiliate enterprises are enterprises which have any of the following relationships with each other:

a) An enterprise has a majority of the shareholders’ or members’ voting rights in another enterprise,

b) An enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise;

c) An enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered into with the other shareholders or partners of that enterprise,

and the first of those enterprises shall be the holding enterprise and the other one shall be the affiliate enterprise. The provisions for affiliate enterprise within the body of the holding enterprise shall apply in the scope of this Regulation.

It shall be deemed that no dominant influence exists if the investors listed in the second clause of article 9 are not involving themselves directly or indirectly in the management of the enterprise in question, without prejudice to their rights as stakeholders and enterprises shall be considered as autonomous enterprises. However, the investors having relationships with one or more enterprises or affiliate enterprises shall be considered as the affiliate enterprises.

**(Repealed third clause: 10/9/2012-2012/3834K.)**

**Enterprises under public supervision**

**Article11-(Amended: 10/9/2012-2012/3834K.)**

Except the investors stated in the second and third clauses of article 9, an enterprise shall not be considered an SME if 25% or more of voting power and capital are directly or indirectly controlled, jointly or individually, by one or more public bodies.

**Declaration of status of enterprise**

**Article12–** Enterprises, which make application for any support program, may make a declaration of status as an autonomous enterprise, partner enterprise or affiliated enterprise, including the data regarding the ceilings set out in the Article 5 (Annex 1).

The declaration may be made even if the capital is spread in such a way that it is not possible to determine exactly by whom it is held, in which case the enterprise may declare in good faith that it can legitimately presume that it is not owned as to 25 % or more by one enterprise or jointly by enterprises affiliated to one another.

Such declarations are made to the related organization without prejudice to the checks and investigations provided for by the laws.

**Data used for the number of personnel and the financial amounts and reference period (1)**

**Article13**- In accordance with the article 5, the data to apply to the number of personnel and the financial amounts are those relating to the latest approved accounting period and calculated on an annual basis.

Only the number of personnel shall be considered for new founded enterprises of which the first annual accounts are not approved yet.

**Number of personnel and annual work units**

**Article14–** The number of personnel of an enterprise shall be determined according to the total number of annual work units of that enterprise in question. The work of persons who have not worked the full year, the work of those who have worked part-time, regardless of duration, and the work of seasonal workers are counted as fractions of annual work unit. The duration of maternity or parental leaves because of death of first decree relatives or sick leave shall not be calculated.

The followings shall be considered as personnel in the execution of this Regulation;

a) Employees, representatives of employers, employers and owners of enterprises,

b) Partners engaging in a regular activity in the enterprise and benefiting from financial advantages from the enterprise.

Apprentices or students engaged in vocational training with an apprenticeship or vocational training contract are not included as personnel.

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*(1)The title of this article was “Data used for number of personnel, financing amount and reference period” and it was amended as it was included in the text in accordance with the article 9 of Annex of Cabinet Decree dated10/9/2012and numbered2012/3834.*

**Establishing the data on an enterprise**

**Article15-** In case of an autonomous enterprise, the data, including the number of personnel, shall be determined exclusively on the basis of the accounts of that enterprise. The data, including the number of personnel, of an enterprise having partner enterprises or affiliate enterprises are determined on the basis of the accounts and other data of the enterprise or, where they exist, the consolidated accounts of the enterprise, or the consolidated accounts in which the enterprise is included through consolidation or other data stated in the Annex-2.

**(Amended clause three: 10/9/2012-2012/3834K.)** To the data referred to in the second subparagraph are added the data of any partner enterprise of the enterprise in question situated immediately upstream or downstream from it. Aggregation is proportional to the percentage interest in the capital or voting rights (whichever is greater). In the case of cross-holdings, the greater percentage applies.

To the data referred to in the second and third subparagraph is added to the data of any enterprise, which is affiliated directly or indirectly to the enterprise in relation with affiliated or partner enterprise, where the data were not already included through consolidation in the accounts.

The affiliation or partnership relations of affiliates or partners of applicant enterprises shall be considered in the calculation in the scope of this article.

**(Amended clause six: 10/9/2012-2012/3834K.)** If the data of affiliated enterprises of applicant enterprise is not included by consolidation, it will be added 100% to data of partner enterprise. If the data of partner enterprises of partners of applicant enterprise is not related with the products or services provided by the applicant enterprise and not included by consolidation, then it shall be added to the data of partner enterprises according to the greatest partnership percentage.

**(Amended clause seven:10/9/2012-2012/3834K.)** If the data of partner enterprises of affiliated enterprises of applicant enterprise is not related with the products or services provided by the applicant enterprise and not included by consolidation, then it shall be added to the data of partner enterprises according to the greatest partnership percentage. If the data of affiliated enterprises of affiliated enterprises of the applicant enterprise is not included by consolidation, it will be added 100% to data of affiliated enterprises.

Where in the consolidated accounts no personnel data appear for a given enterprise, personnel numbers are calculated by aggregating proportionally the data from its partner enterprises and by adding 100% of the data from the enterprises to which the enterprise in question is linked.

**Statistics**

**Article16–(Amended: 10/9/2012-2012/3834K.)**

The following number of personnel shall be the basic in the classification in the activities to be implemented by the organizations and institutions in the scope of the Official Statistics Program stated in the article 3 of Turkish Statistical Law dated 10/11/2005 and numbered5429.

a) 0-1 personnel per year,

b) 2-9 personnel per year,

c) 10-49 personnel per year,

d) 50-249 personnel per year,

e) More than 249 personnel per year.

**Declaration**

**Article17–** The forms included in the annex of this Regulation shall be filled by the relevant enterprise according to the declaration principle. The applicant enterprise shall be responsible for all information included in the documents and forms basic for proceedings in the scope of this Regulation. The benefits obtained proceedings based on misinformation and false documents shall not be considered as the vested rights.

**Authorization (1)**

**Article18–** The Ministry of Science, Industry and Technology is authorized to determine the principles and issue communiqué related to the execution of this Regulation.

**Enforcement**

**Article19–** This Regulation shall enter into force after six months following the date of publication.

**Execution**

**Article20–** The provisions of this Regulation shall be executed by the Cabinet.

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*(1)The phrase as ‘The Ministry of Industry and Commerce’ was amended as ‘The Ministry of Science, Industry and Technology’ in accordance with the article 12 of Annex of Cabinet Decree dated10/9/2012 and numbered2012/3834.*

ANNEX 1

**INFORMATION DECLARATION ABOUT QUALIFICATION OF SMALL AND MEDIUM ENTERPRISES**

**(Amended: 10/9/2012-2012/3834 K.)**

**Applicant Enterprise:**

Name or commercial title:……………………….………Sector:………………………………….... Address (registered office):…………………………………………………………………………………… Tel:.………………….. Fax:.………………. Web address:…………….……….E-mail:.………...…….. Tax office and tax id number:.….…………………………………………………..……………………Name and position of Authorized Person(s)(1):………………………………...…………….……………………

**Type of Enterprise**

Mark the type of applicant enterprise.

|  |  |
| --- | --- |
| Autonomous enterprise | Fill the following table according to data of your enterprise, not add any annex. |
| Partner enterprise | Fill the Annex 2.1or Annex 2.2 (and the additional documents) and attach to the declaration and complete the declaration by including the results of calculations in the following table. |
| Affiliated enterprise |

**Data used for determination of type of enterprise**

It is calculated in accordance with the article 15 of Regulation concerning Definition, Qualifications and Classification of Small and Medium Enterprises.

|  |  |  |
| --- | --- | --- |
| **Financial Year(\*):** | | |
| **Number of Personnel Working Per Year (YİB)** | **Net Sales Revenue(TL)** | **Total Financial Balance Sheet(TL)** |
|  |  |  |

(\*) All data shall be the data of the latest approved accounting period. The data of new founded enterprises, of which accounts not approved yet, should be arranged according to a reasonable estimate of the related financial year.

Is there any change in class when the data of enterprise is compared to the previous accounting period?

□ No □ Yes(Fill and attach the declaration of previous accounting period.(2))

Name and position of signatory representing the enterprise:………………………………………….

……………………………………………………………………………………….…………… I declare that the declaration and the relevant annexes hereby are correct.

This declaration is issued in …/…/… in ………………….. Signature

(1)Owner of Enterprise, President of Board of Directors, General Manager and equivalents for companies.

(2)Article 6 of Regulation concerning Definition, Qualifications and Classification of Small and Medium Enterprises.

**ACCOUNTING DECLARATION FOR AFFILIATED OR PARTNER ENTERPRISES**

**(Amended: 10/9/2012-2012/3834K.)**

Annexes to be attached when required;

- If the applicant enterprise has at least one partner enterprise;Annex2.1 (and additional documents).

- If the applicant enterprise has at least one affiliated enterprise; Annex2.2 (and additional documents).

**Calculation to be made by Affiliated or Partner Enterprises** (1)

**ANNEX 2**

Related Period (2)

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Number of Personnel Working Per Year (YİB)** | **Net Sales Revenue(TL)** | **Total Financial Balance Sheet(TL)** |
| 1.Data or consolidated accounts of applicant enterprise(2)  (Data in Table-B in Annex  2.2(3)’ is to be included.) |  |  |  |
| 2.The proportionally calculated and collected data of all enterprise partnerships, if any.(2)  (Data in total lines of Table A in Annex2.1 is to be included.) |  |  |  |
| 3.The added data, if any, of all affiliated enterprises, if not consolidated in the first line.(Data in total lines of Table B(2) in Annex2.2 is to be included.) |  |  |  |
| Total: |  |  |  |

The data entered in ‘Total’ line in the above table should be entered in the table of ‘Data Used for Determination of Class of Enterprise’.

(1) Article 15 of Regulation concerning Definition, Qualifications and Classification of Small and Medium Enterprises.

(2) All data should be the data of the last approved accounting period and be calculated annual. The data of new founded enterprises, of which accounts not approved yet, should be arranged according to a reasonable estimate of the related financial year. Article 13 of Regulation concerning Definition, Qualifications and Classification of Small and Medium Enterprises.

(3) The data, including the headcount, of an enterprise having partner enterprises or affiliated enterprises are determined on the basis of the accounts and other data of the enterprise or, where they exist, the consolidated accounts of the enterprise, or the consolidated accounts in which the enterprise is included through consolidation.

**ANNEX2.1**

**DATA DECLARATION FOR PARTNER ENTERPRISES**

**(Amended: 10/9/2012-2012/3834K.)**

The data in the ‘Partnership Table’ should be entered in the following table for each enterprise filling the Partnership Declaration Document. (One document for each partner enterprise and one document for partner enterprises of which data is not included in the consolidated accounts of the affiliated enterprise of the applicant enterprise(1))

**Table A**

|  |  |  |  |
| --- | --- | --- | --- |
| Partner Enterprise  (Title/Definition) | Number of Personnel Working Per Year (YİB) | Net Sales Revenue(TL) | Total Financial Balance Sheet(TL) |
| 1. |  |  |  |
| 2. |  |  |  |
| 3. |  |  |  |
| 4. |  |  |  |
| 5. |  |  |  |
| 6. |  |  |  |
| 7. |  |  |  |
| Total |  |  |  |

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(Add documents or enlarge the existing table, if required.)

**Reminder:** This data is obtained as a result of proportional calculation made in Partnership Declaration Documents for each direct or indirect partner enterprise.

The data, entered in the ‘Total’ line of above table, should be entered in the second line of table in the Annex 2 (related to the partner enterprise).

(1) If the data of an enterprise is included in consolidated accounts in a rate less than stated in the clause three of article 15, the percentage rate determined according to the related article shall apply.

ANNEX2.1.1

**1. Partner Enterprise:**

**PARTNERSHIP DECLARATION DOCUMENT**

**(Amended: 10/9/2012-2012/3834K.)**

Name or commercial title:……………………………………………………………………

Address (Registered office):…………………………………………………………………

Telephone, fax and e-mail:.…………………………………………………………………

Tax office and tax id number:.………………………………………………………………

Name and position of Authorized Person(s)(2):……………………………………………

**2. Raw data of partner enterprise**

|  |  |  |  |
| --- | --- | --- | --- |
| Related period: | | | |
|  | Number of Personnel Working Per Year (YİB) | Net Sales Revenue(TL) | Total Financial Balance Sheet(TL) |
| Raw data |  |  |  |

**Reminder:** The raw data is obtained from other consolidated data, if any, and the accounts of partner enterprises. 100% of data of affiliated enterprises of the partner enterprise is added if it is not added to the accounts of partner enterprise by means of consolidation(3).If required, add the ‘Affiliated enterprise Documents (affiliated enterprise document)’ for enterprises not included yet.

3. **Proportional Calculation**

**a)** State definitely the share of (4) enterprise (or affiliated enterprise in relation with partner enterprise) issuing the declaration in the enterprise partnership to which this document is related.

…………………………………………………………………………………………………………………………………………

Also, state the share of partner enterprise of this document in the enterprise (or affiliated enterprise) issuing this document.

……………………………………………………………………………………………………………………………………………

**b)** The greatest of above share percentages shall be applied to the raw data entered in the previous table. The results of this proportional calculation should be presented in the following table.

**Partnership Table**

|  |  |  |  |
| --- | --- | --- | --- |
| Percentage …. | Number of Personnel Working Per Year (YİB) | Net Sales Revenue(TL) | Total Financial Balance Sheet(TL) |
| Proportional Results |  |  |  |

This data should be entered in the Table A in the Annex2.1.

(2) President of Board of Directors, General Managers of equivalents.

(3) Clause 6 of Article 15 of Regulation concerning Definition, Qualifications and Classification of Small and Medium Enterprises

(4) The highest one of capital or voting power shares is taken. The share of each affiliated enterprise in the same enterprise is added to this share. (Clause 1 of Article 9 of Regulation concerning Definition, Qualifications and Classification of Small and Medium Enterprises).

ANNEX 2.2

**AFFILIATED ENTERPRISES**

**(Amended: 10/9/2012-2012/3834K.)**

1. **Mark the applicable situation for applicant enterprise.**

**Situation1:** The applicant enterprise issues consolidated accounts or are included in consolidated accounts of another enterprise through consolidation. TABLE B(1)

**Situation2:** The applicant enterprise or one or more affiliated enterprises do not issue consolidated accounts or are not included in other consolidated accounts. TABLE B(2)

**NOTICE:** The data of applicant enterprise shall be obtained from its own accounts or other consolidated data, if any. The data of partner enterprises of this affiliated enterprise is added with the greatest shareholding percentage to the data of affiliated enterprise if these enterprises are related with the products and services provided by the applicant enterprise and are not included through consolidation before.(1)

1. **Calculation Methods for Each Situation:**

**Situation1**: The consolidated accounts form the foundation of accounting. Fill the following Table B(1).

**TABLE B (1)**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Number of Personnel Working Per Year (YİB) | Net Sales Revenue (\*) (TL) | Total Financial Balance Sheet(\*)(TL) |
| Total |  |  |  |

(\*)The calculation shall be made by adding the data of affiliated enterprise of mentioned enterprise in case of lack of data related to the number of personnel in the consolidated accounts.

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The data entered in the ‘Total’ line of above table should be entered in the first line of the table (Annex 2) attached to the declaration form.

|  |  |  |  |
| --- | --- | --- | --- |
| Explanation for consolidated enterprises | | | |
| Affiliated enterprise  (Name/Definition) | Address(registered office) | Tax Number | Name and Position of Authorized Person\* |
| **A.** |  |  |  |
| **B.** |  |  |  |
| **C.** |  |  |  |
| **D.** |  |  |  |
| **E.** |  |  |  |

(\*) President of Board of Directors, General Managers or Equivalents

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**Important:** The partner enterprises of not consolidated affiliated enterprise shall be considered as direct partner of applicant enterprise. Because of this reason, the data and Partner Enterprise Form of such enterprises should be added in the Annex 2.1.

**Situation2:** Fill the affiliated enterprise form for each affiliated enterprise (in such a way to include the affiliated enterprises founded through other affiliated enterprises) and fill the following Table B(2) and draw the accounts of all affiliated enterprises together.

(1) Clause 6 of Article 15 of Regulation concerning Definition, Qualifications and Classification of Small and Medium Enterprises.

**ANNEX 2.2**

**TABLE B (2)**

**(Amended: 10/9/2012-2012/3834K.)**

|  |  |  |  |
| --- | --- | --- | --- |
| Item no | Number of Personnel Working Per Year (YİB) | Net Sales Revenue(TL) | Total Financial Balance Sheet(TL) |
| 1.(\*) |  |  |  |
| 2.(\*) |  |  |  |
| 3.(\*) |  |  |  |
| 4.(\*) |  |  |  |
| 5.(\*) |  |  |  |
| Total |  |  |  |

(\*) Attach one ‘affiliated enterprise document’ for each enterprise.

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The data entered in the ‘Total’ line of above table should be entered in the third line (affiliated enterprises) of the table in the annex of declaration (Annex 2).

**ANNEX2.2.1**

**AFFILIATED ENTERPRISE DOCUMENT**

**(Amended: 10/9/2012-2012/3834K.)**

(Only for affiliated enterprises not included in Table B through consolidation)

**1. Definition of Enterprise**

Name or commercial title:……………………………………………………………………….

Address (Registered office):……………………………………………………………………

Telephone, fax and e-mail:.………………………………………………………………………

Tax office and tax id number:.…………………………………………………………………..

Name and position of Authorized Person(s)(2):………………………………………………

**2. Data of Enterprise**

|  |  |  |  |
| --- | --- | --- | --- |
| Relevant Period: | | | |
|  | Number of Personnel Working Per Year (YİB) | Net Sales Revenue (TL) | Total Financial Balance Sheet(TL) |
| Total |  |  |  |

This data should be entered in Table B(2) in the Annex2.2.

**Important:** The data of affiliated enterprises of the applicant enterprise shall be obtained from their own accounts or other consolidated data, if any. The data of partner enterprises of this affiliated enterprise is added with the greatest shareholding percentage to the data of affiliated enterprise if these enterprises are related with the products and services provided by the applicant enterprise and are not included through consolidation before.(3)

These partner enterprises shall be considered as direct partner of applicant enterprise. Because of this reason, the data and Partner Enterprise Form of such enterprises should be added in the Annex 2.1.

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(2) President of Board of Directors, General Managers or Equivalents.

(3) If data of any enterprise is added to the consolidated data in the rate less than the one stated in the clause three of article 15 of Regulation concerning Definition, Qualifications and Classification of Small and Medium Enterprises, then the determined percentage rate determined in accordance with the mentioned article shall apply.

**SCHEDULE FOR ENFORCEMENT DATE OF REGULATIONS MAKING ANNEX AND AMENDMENTS IN THE REGULATION ENTERED INTO FORCE IN ACCORDANCE WOTH THE CABINET DECREE DATED 19/10/2005 AND NUMBERED2005/9617**

**Cabinet Decree Entering The Regulation Making Annex and Amendment into Force**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Number** | **Amended Articles of Regulation Dated 19/10/2005** | **Date of Enforcement** |
| 10/9/2012 | 2012/3834 | 2,3,4,5,6,9,11,13,  15,16,18and Tables in the Annexes |  |

(2) President of Board of Directors, General Managers or Equivalents.

(3) If data of any enterprise is added to the consolidated data in the rate less than the one stated in the clause three of article 15 of Regulation concerning Definition, Qualifications and Classification of Small and Medium Enterprises, then the determined percentage rate determined in accordance with the mentioned article shall apply.