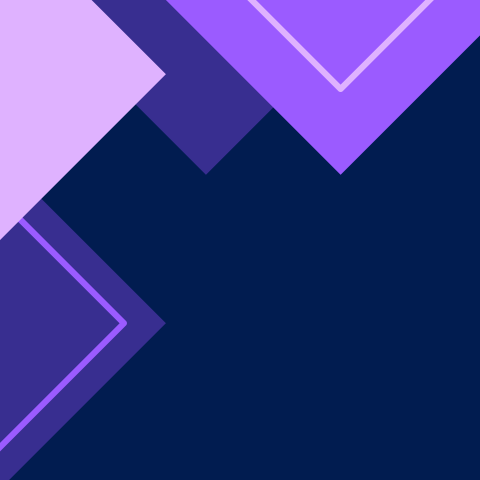
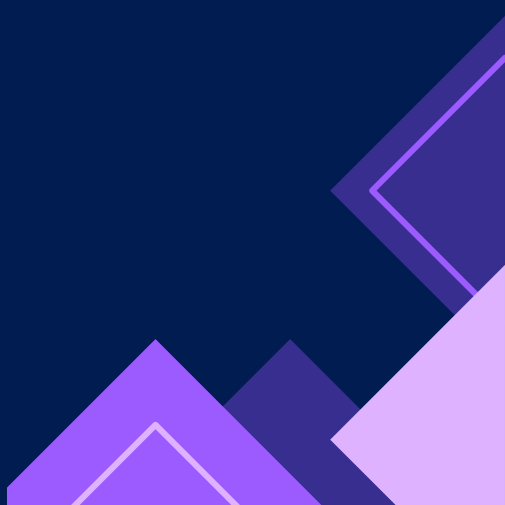


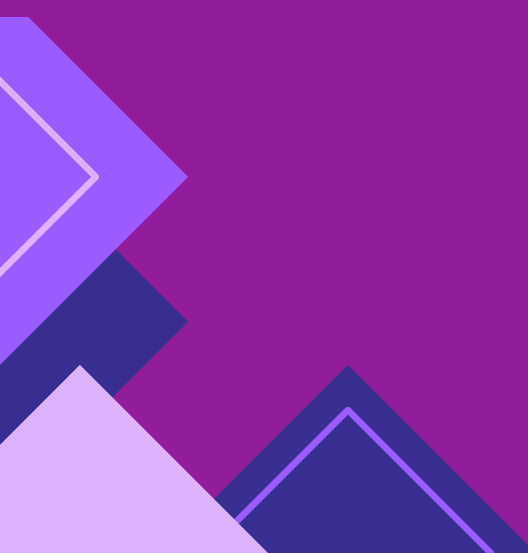
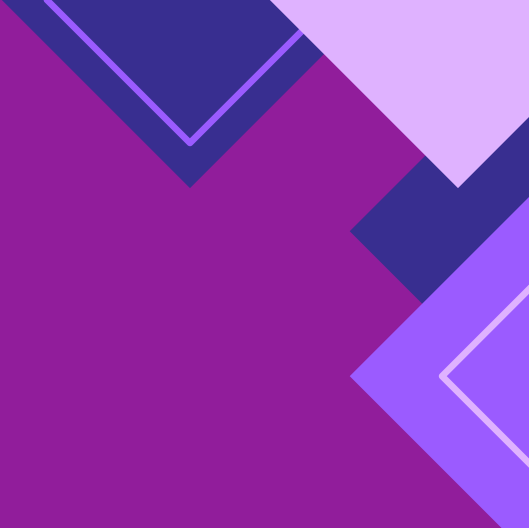
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AMENDMENTS TO THE REGULATION ON SHOPPING MALLS

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Pursuant to the Regulation (“Amendment Regulation”) Amending the Regulation on Shopping Malls (“Regulation”) published by the Ministry of Trade (“Ministry”) in the Official Gazette dated 8 May 2025 and numbered 32894, the definition and scope of a shopping mall have been expanded, additional requirements have been introduced regarding the building permit process, the suspension of certain operational obligations has been made possible for some shopping malls and the reporting and audit obligations concerning common expenses have been restructured.

Amendments to Definitions and Mandatory Common Area Requirements

- With the Amendment Regulation, the definitions of shopping mall, shopping mall owner and shopping mall management have been revised, and for the first time, the term “common area” has been introduced into the Regulation. Accordingly, areas such as social and cultural activity spaces, emergency medical intervention units, places of worship, baby care rooms, children’s playgrounds, restrooms, and lounge areas, which are directly and jointly accessible, excluding accommodation, storage and production areas as well as commercial units, shall be considered common areas.
- In addition, it has been expressly stipulated that areas which are not directly accessible for use, such as façades and rooftops, shall not be deemed common areas, thereby aiming to eliminate the interpretative discrepancies observed in practice.

Qualification as a Shopping Mall and Building Permit Procedure

- Pursuant to the amendments introduced in the Regulation, structures and enterprises that do not qualify as a shopping mall are prohibited from using the term “shopping mall”. In addition, for building permit applications, it has been made mandatory that the term “shopping mall” be explicitly indicated in the building permits of projects deemed to satisfy the minimum criteria set forth in the Regulation.
- Furthermore, it has been expressly prohibited to issue building permits for shopping mall projects that do not include common areas as defined under the Regulation.

Suspension of Operational Obligations

- A new paragraph added to Article 5 of the Regulation stipulates exceptional circumstances under which the obligations imposed by the Regulation on shopping malls may be suspended by the Ministry. Accordingly:
 - For shopping malls with a sales area of less than 10,000 m² or with fewer than 30 commercial units, such obligations may be suspended directly by the Ministry.
 - For shopping malls with a sales area between 10,000 m² and 20,000 m², such obligations may be suspended in cases where more than half of the commercial units are determined to be non-operational during the course of business, or where the mall is not operated by retail enterprises that conduct business at the national or international level.

Common Expense Reporting and Notification Obligation

- The Amendment Regulation introduces significant revisions regarding the reporting of common expenses. Accordingly:
 - A report on common income and expenses pertaining to the previous calendar year shall be prepared by the shopping mall owner or management and delivered to the retail enterprises operating within the shopping mall by the end of April each year;
 - The same report, accompanied by a certified copy of the evidence and documents substantiating its transmission, shall also be submitted to the registered electronic mail address announced on the Ministry's official website by the end of May;
 - Copies of the documents and service agreements constituting the basis of the report shall be provided to the retail enterprises from which a common expense contribution is collected, upon request, within fifteen days.

Independent Audit Obligation and Administrative Sanctions

- In shopping malls where a common expense contribution is collected, the processes regarding the calculation, reporting and allocation of income and expenses shall be subject to audit by an independent audit firm authorized by the Public Oversight, Accounting and Auditing Standards Authority. The audit report shall be delivered to the retail enterprises by the end of July each year and submitted to the Ministry's registered electronic mail address by the end of August.
- The obligation of independent audit shall not apply solely to shopping malls where no common expense contribution is collected. Furthermore, it is explicitly prohibited to charge audit-related costs to retail enterprises.
- The Regulation clearly stipulates that administrative fines in case of non-compliance shall be imposed by the Ministry, and this authority may be delegated to provincial directorates.

Assessment

The Amendment Regulation introduces substantial changes to ensure that the obligations regarding the operation of shopping malls are fulfilled in a more systematic and controllable manner, both at the permitting stage and throughout the operational period. Furthermore, the Regulation plays a significant role in enhancing transparency in practice, introducing flexibility for small-scale shopping malls, and establishing a balanced framework for the allocation of income and expenses between owners and tenants.

Accordingly, compliance with the newly introduced obligations in relation to architectural project design and annual reporting processes, as well as the reassessment of contractual provisions concerning risks associated with permits, operational requirements and inspections, may become necessary for shopping mall owners and managers.

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