

THE PROBLEM OF PRECAUTIONARY ACCRUAL IN SOCIAL SECURITY CONTRIBUTIONS: THE CASE OF AFYONKARAHİSAR

SOSYAL GÜVENLİK PRİMİ ALACAKLARINDA İHTİYATİ TAHAKKUK SORUNSALI: AFYONKARAHİSAR ÖRNEĞİ

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ABSTRACT

The state needs to provide the public service it is required to in a timely and comprehensive manner in order to carry out the obligations it has taken on. The collection of public receivables is governed by Law No. 6183 on the Collection Procedure of Public Receivables. Precautionary accrual and precautionary attachment are two strategies for providing public receivables that are employed efficiently by the state. An interview study was undertaken in Afyonkarahisar province to determine whether there is a precautionary accrual application against social security premium receivables.

Anahtar Kelimeler: *Precautionary accrual, Social Security Contributions, Tax, Afyonkarahisar.*

Jel Kodları: *H51, H23, H30.*

ÖZ

Devletin vatandaşlarına kamu hizmetini sunması için kamu alacaklarını zamanında ve tam eksiksiz şekilde temin etmesi gerekmektedir. Kamu alacaklarının korunması, 6183 sayılı Amme Alacakların Tahsil Usulü Hakkında Kanun kapsamında yürütülmektedir. Kamu alacaklarının temini açısından kullanılan yöntemler arasında ihtiyati tahakkuk, ihtiyati haciz, yer almaktadır ve bu yöntemler devlet tarafından etkili olarak kullanılmaktadır. Bu çalışmada, sosyal güvenlik prim alacaklarına karşı ihtiyati tahakkuk uygulaması olup olmadığı araştırılmış ve Afyonkarahisar ilinde mülakat çalışması yapılmıştır.

Anahtar Kelimeler *İhtiyati tahakkuk, Sosyal Güvenlik Primleri, Vergi, Afyonkarahisar.*

Jel Kodları: *H51, H23, H30.*

1. INTRODUCTION

Humans have always been a part of society from the dawn of life on Earth for a variety of reasons. Depending on the social life, the social demands of those living in society have also arisen. Society must also provide for these social requirements in accordance with their specific qualities. The state has taken on this responsibility as of late.

In actuality, according to Article 73 of the 1982 Constitution, "everyone is required to pay taxes in proportion to their financial ability in order to cover public expenses." Fiscal policy's societal purpose is a fair and balanced allocation of the tax burden. Taxes, duties, fees, and other comparable financial obligations are established, amended, and repealed by law. It may

be delegated to the Council of Ministers to amend the regulations governing the exemption, exemption, deductions, and rates of taxes, charges, fees, and similar responsibilities within the upper and lower limitations set by law." One part of taxes, penalties, fees, and similar financial obligations, namely public financing resources, is mandated by the constitution (based on force). That is, government funding is coercive. Coercion is an element governed by the Constitution and legislation based on the state's sovereign prerogative. The permission of the individuals is not gained in the collecting of taxes within the context of this compulsion (Şen-Sağbaşı,2016:5).

The state is responsible for identifying the public needs resulting from societal participation, developing the necessary goods and services to satisfy these needs, and locating the appropriate public finance resources. The state also needs financial resources to carry out its responsibilities, and it is required to safeguard public receivables in order to do so completely. This assurance is made in accordance with Law No. 6183 on Collection of Public Receivables (AATUHK). Receivables originating from public legislation that belong to the State, special provincial administrations, and municipalities, on the other hand, fall outside the purview of AATUHK (Saraçoğlu, 2018:6).

What are the public receivables within the scope of the law as defined in the first and second paragraphs of Law No. 6183 on the Collection Procedure of Public Receivables. Articles of law governing the protection of public receivables are regulated again in the applicable Law, and precautionary attachment and precautionary accrual are among the protective measures listed.

According to Article 17 of Law No. 6183, provisional accrual can only be applied to the taxpayer's unaccrued taxes and duties, as calculated and announced by the Ministry of Treasury and Finance, as well as their increments and penalties. The relevant article makes it clear that prudent accrual does not apply to all public receivables. Article 88 of the Social Insurance and General Health Insurance Law No. 5510, on the other hand, states that the provisions in Law No. 6183 regarding the protection of public receivables will be applied in the collection of premiums and other receivables that are not paid within the Institution's time limit.

Along with the article of the Law, in Article 8 of the Regulation on the Powers to be Used by the Social Security Institution in accordance with Law No. 6183 on the Collection of Public Receivables, precautionary accrual for premiums and other receivables not paid in due time by the unit managers, as well as their default interest and delay penalty. The application can be accessed, according to the statement. Precautionary accrual is described in Article 8 of the Regulation on the Powers to be used by the Social Security Institution in accordance with Law No. 6183 on the Collection Procedure of Public Receivables. This provision includes precautionary accrual for premiums and other receivables that unit managers fail to pay on time, as well as their default interest and delay penalty. The application can be accessed, according to a statement. At this point, it is clear that Law No. 6183, Law No. 5510, and the relevant articles of the aforementioned Regulation are incompatible or contradictory.

The first and second parts of the study were made to be viewed as theories in this direction. In the third section, the justifications of the pertinent Law No. 6183 articles were attempted to be revealed, as well as whether precautionary accrual is actually applied for the insurance premiums and other receivables as specified in the Law and Regulation in the field studies of the Social Insurance Institution. If it is not done, what might occur in the event that it is not?

2. CONCEPTUAL FRAMEWORK

Law No. 6183 on the Collection Procedure of Public Receivables is the primary source of legislation governing public enforcement in Turkey. The Relevant Law contains regulations for the follow-up and collection of public receivables. The provisions of the 2004 Enforcement-Bankruptcy Law are used to collect receivables deriving from private law relationships by using legal force. Collection provisions for private law receivables differ from those for public receivables. While applying directly to the debtor to collect private receivables is not conceivable, the creditor's office has the option of applying directly to the debtor by utilizing public power (Oktar ve Taşkın, 2020: 3).

In accordance with the provisions of Law No. 6183 on the Collection Procedure of Public Receivables, public receivables are protected. The most popular strategies for protecting public receivables—those that have positive outcomes in terms of recovering public debts—include collateral, precautionary attachment, and precautionary accrual institutions. precautionary attachment and precautionary accrual techniques, two of the aforementioned protective strategies, will be covered in this paper.

2.1. Public Receivables

Public receivables are government income generated by administrative transactions as a result of liability or debt relationships. The income from the financial provisions established for the purpose of providing public services and based on public power is referred to as public receivables and is collected through administrative means. Both the terms "public revenue" and "public receivables" often refer to the same item. The right to make a claim within the context of public receivables results from the financial commitments made in accordance with public authority (Karakoç, 2004: 382).

Another definition of public receivables is receivables arising from the state's and authorized administrations' public power, receivables arising from various reasons, particularly for public real estate, which are in-kind means of public services, and receivables arising from administrative contracts (Buldak – Benk, 2011:62). Public receivables are among the privileged receivables since they provide the funding necessary to carry out public service.

Article 3 of the Law on Collection Procedure of Public Receivables No. 6183 defines the term "public receivables" (AATUHK). The AATUHK uses the phrase "public receivables" to refer to the receivables covered by Articles 1 and 2 of the Law.

Directly or indirectly delivered public receivables are crucial for both financing public services and ensuring their uninterrupted delivery on the ground. As they result from public legislation, these receivables, which belong to the state, certain province administrations, and municipalities, are covered by AATUHK.

The word "public receivable" is defined in the AATUHK (art. 3) as meaning the receivables covered by Articles 1 and 2 of this Law. Therefore, the AATUHK only applies to receivables owned by the government, specific province administrations, and municipalities. Other receivables must expressly specify in their special laws that they will be collected in accordance with AATUHK in order to fall under the purview of that agreement (Saraçoğlu, 2018: 6-7).

According to Article 1 of AATUHK, public receivables include fundamental public receivables, secondary public receivables, receivables arising from follow-up costs of public receivables, receivables arising from the financing of public services, and receivables specified to be collected according to AATUH in various laws. Tax, dues, fees, judgment expenses associated with criminal investigation and follow-up, tax penalties, and fines are the principal public receivables (6183 sayılı Amme Alacaklarının Tahsil Usulü Hakkında

Kanun, RG. 8469 sayılı. Madde1/2). The Law's 1/1 regulates the justification expenses that are mentioned in the article. It is distinct from the additional costs mentioned in the article's follow-up section. The portion of costs associated with a lawsuit's criminal investigation and follow-up is known as procedural costs. Expenses associated with the execution after the verdict is rendered are known as follow-up expenses(Çelik, 2002: 25).

The second category of public receivables includes taxes, duties, fees, and other amounts that are owed as a result of past-due public receivables payments. The late fee, regret fee, delay interest, wrongdoing fee, and postponement interest are some examples. Claims resulting from the delivery of public services; This category includes claims resulting from the delivery of public services, but it does not include claims against the state, special provincial administrations, or municipalities for claims resulting from contracts, torts, or unfair acquisition. Public receivables, which include subsequent costs such as liens, announcements, transportation, preservation, sales, etc., cover costs(Şenyüz, Yüce ve Gerçek, 2010:252).

Receivables that are anticipated to be collected in accordance with public obligations and that is founded on laws other than AATUHK (Bahçeci, 2019:87), though they acquire the characteristics of public obligations because of a provision in their privacy laws, are under the purview of public enforcement law. Premiums from Social Insurance Institutions, lodging fees, ecrimisils, and traffic fines are examples of these forms of receivables (Saraçoğlu, 2018: 14). Various laws and regulations show that while some of them are clearly characterized as public receivables under private law, others are not but are nonetheless subject to AATUHK's collection policies. Public receivables in AATUHK are only allowed from the state, the special province administration, and the municipality. As a result, particular legislation recognizes the character of public receivables of various categories, who are also creditors of public legal persons.

In fact, none of the legal companies that are creditors of these public receivables exist as of 1953, according to the AATUHK report. In actuality, the Social Insurance Institution was founded in 1965, and İŞKUR in 2000. Social security and unemployment insurance premiums, as well as related administrative fines, are collected by SGK and İŞKUR, which are public legal entities with legal authority. The main distinction between these claims and other public claims in Turkish law is that the creditor is the social security organization rather than the state, special province administration, or municipality(Bahçeci, 2019:87-88).

2.2. Precautionary Attachment

The precautionary attachment is a controlled institution that prevents the debtor from impeding or making the process of forcibly collecting the public debtor's movable and immovable goods, as well as future receivables and rights, very difficult or impossible. An action to enforce direct payment of receivables is known as a lien. The precautionary attachment, on the other hand, is an indirect and auxiliary institution that typically acts as a means of debt repayment. This is the key characteristic that sets an injunctive lien apart from a definitive lien. The precautionary attachment serves as a step toward achieving this goal but is not the primary reason for the enforcement process as a whole (Karakoç, 2007:587).

A precautionary attachment is an institution used to secure the collection of private receivables as well as the collection of governmental receivables. A number of measures and principles distinct from those used to protect private receivables are used to protect governmental receivables. When opposed to private receivables, the collection of public receivables, which is the primary source of financing for public services, is subject to a higher level of trust and a privileged follow-up and collection procedure.

The precautionary attachment, which is included in Article 13 of Law No. 6183, is one of the most effective techniques to secure public receivables. The definition of a precautionary attachment is "a lien formed to ensure the security of collection of a public receivable that will accrue in the future or that has not yet matured, or whose payment order has not been notified even if the due date has passed"(Çelik, 2000:81). In Article 13 of the AATUHK, situations requiring the application of precautionary attachment are regulated. As a result of the existence of situations requiring collateral; the public debtor does not have a specific residence; the debtor has fled or is likely to flee, smuggle his goods, and deviate from fraudulent means; the debtor has not provided a guarantee or a guarantor, despite being asked to provide collateral; the debtor who has been called for the declaration of property does not make a declaration, or makes an incomplete declaration; the administration may use precautionary attachment in the case of a circumstance requiring the application of Articles 27, 29, and 30 for the filing of a public lawsuit for an action requiring a fine and the cancellation of certain savings of the public debtor (Dönmez, 1998:21-22).

Article 3 of Law No. 6183 states that real and legal people, as well as their heirs, executors, administrators, and taxpayers, guarantors, and representatives of foreign individuals and institutions, are the addressee parties in the mode of precautionary attachment (Çelik, 2000: 66). Precautionary attachment, which is a continuation of precautionary accrual, can be applied to receivables at the accrual stage as well as receivables at the collection stage (Bilici, 2012:105). The precautionary attachment is applicable to all public receivables. Because there is no restriction in the AATUHK on which public receivables will be subject to the precautionary attachment. Articles 1 and 2 of Law No. 6183 define public claims. However, in order for these receivables to be designated public receivables by the AATUHK, they must be owned by the State, special provincial administrations, or municipalities. In other words, even if receivables from public administrations other than these agencies are included among the receivables listed above, they cannot be considered public receivables under Law No. 6183 (Baydere, 2019: 59).

2.3. Precautionary Accrual

The Arabic word "accrual" means "connected to prudence, relating to the future" (Ottoman-Turkish Encyclopedic Dictionary), and "designed with the future in mind". Accrual is a concept unique to tax law that relates to the tax becoming payable(Karadağ, 2012:239). According to these definitions, precautionary accrual refers to the accrual of future public receivables (tax receivables) in order to assure the security of the collection(Batun, 2010:87).

Precautionary accrual is an application that ensures that future public receivables are secured ahead of time. To begin with, the tax must have cleared the assessment and notification stages, as well as the appeal procedures, before it can be collected. However, the tax has now reached the point where it must be paid(Çelik, 2000: 81). In the case of precautionary accrual, it is the process of accruing debts that have not yet accrued from taxes, duties, and their increases and penalties within the scope of the Tax Procedure Law prior to the assessment, notification, and objection procedures(Coşkun, 2013: 200). The government is free to decide how to implement precautionary accrual. The immediate accrual of the tax amount is the practical outcome of this transaction, which is the topic of precautionary accrual (6183 sayılı AATUHK, m. 18/1-3). A precautionary attachment is put in place even though the tax is not paid in full before the due date. The precautionary accrual is then changed to reflect the changes in the tax liability (6183 sayılı AATUHK, m.20).

The General Communiqué on Collection specifies the receivables that will be subject to precautionary accrual (Series: A, Sequence No: 1). Income Tax (including temporary tax), Corporate Tax (including temporary tax), Value Added Tax, Stamp Duty, Special Communications Tax, Special Consumption Tax, Banking, and Insurance Transactions Tax,

Games of Chance Tax, Inheritance, and Gift Tax, and late interest and tax penalties are among them.

Existence of situations requiring precautionary attachments as defined in paragraphs 1, 2, 3, and 5 of Article 13 of the AATUHK and requiring collateral as defined in Article 9 of the same Law; the debtor lacks a specific residence; there is a possibility that the debtor escapes or smuggles his property and uses fraudulent means; in cases where the debtor, who has been summoned for property declaration, fails to declare property within a certain period of time or makes an incomplete declaration, and in addition, the case of the taxpayer being pursued within the scope of the crime of preventing the collection of public receivables regulated in Article 110 of the AATUHK, and the fact that an enterprise is collusive and evidence about ownership by someone else have been obtained. Article 17 of the applicable Law states that a precautionary accrual decision might be taken for taxes and penalties that have not yet accrued (Baydere, 2019:9).

3. PRECAUTIONARY ACCRUAL AND PRECAUTIONARY SEIZURE PRACTICES IN SGK PREMIUMS: LEGAL ARRANGEMENTS

3.1. Precautionary Attachment in SGK

The collecting office imposes the precautionary attachment; it is an administrative disposition that is imposed ex officio in accordance with an executive decision. The largest local official of the creditor public administration makes the choice to apply the precautionary attachment, and that decision is made in accordance with the guidelines for how the lien will be created. The AATUHK's Article 13 outlines the circumstances in which the precautionary seizure will be used (Saraçoğlu ve Pürsünlerli Çakar, 2018: 128). However, Section 88/16 of Law No. 5510 article states that the Social Security Institution will employ the authorities delegated to the Ministry of Finance and other public institutions, organizations, and authorities to carry out the provisions of Law No. 6183. According to the provision, the authority of precautionary lien in the collection of premiums and other receivables of the Institution is with the Social Security Institution itself, not with the highest official of the location (Deynekli ve Saldırım, 2011:208).

The Social Insurance and General Health Insurance Law No. 5510 introduced significant modifications in the sphere of social security, with the goal of subjecting people working under a service contract, self-employed, and civil servants to a single legal code. Law No. 5510 made significant changes to the collection of Institutional receivables. Law No. 6183 on the Collection of Public Receivables and the Execution and Bankruptcy Law No. 2004 are both used in the collection of public receivables, as well as the collection of receivables resulting from private law relationships. When collecting public debts, particularly tax and Social Security Institution premium receivables, precautionary attachment is used.

Except for Articles 51, 102, and 106 of Law No. 6183 on the Collection Procedure of Public Receivables, other articles, shall be applied in the collection of receivables that the authority is authorizing. Premiums (premiums, social insurance, general health insurance premiums, and unemployment insurance premiums) and other receivables of the Social Security Institution that are not paid in due time (5510 sayılı Sosyal Sigortalar ve Genel Sağlık Sigortası Kanunu, RG. 26200 sayılı. Madde 88/16).

Declaring the property is also required to safeguard the institution's receivables. Once more, in accordance with Article 9 of Law No. 6183, collateral may be required from the premium debtor and other debtors in order to secure the company's receivables (Deynekli ve Saldırım, 2011:207).

3.2. Precautinary Accrual in SGK

According to Article 22 of the Tax Procedure Law, the term "accrual" in financial regulation generally refers to the moment when a tax that has been assessed and announced reaches the point at which it must be paid. Accrual is therefore a process rather than a transaction. The Customs Law uses the term accrual in its second sense. In contrast to the Tax Procedure Law, the general structure of the law has an accumulation, notification, and payment process flow instead of assessment, notification, accrual, and collection. In Article 195 of the Customs Law, the phrase "accrued by the customs administration" therefore refers to the assessment process as it relates to the tax procedural law. As a result, in the tax procedural law's wording for the customs legislation, accrual, and assessment, respectively, the accrual denotes completion or becoming payable.

In contrast to these two, the term "(precautinary) accrual," which is used in article 17 of the law on the procedure for collecting public receivables, has a distinct connotation. Whether the basis is certain or not will determine how the precautionary accrual is structured, but administrative action is what it is in any scenario. If we use TPL language, the first potential is the restricted and temporary addition of an existing evaluation process to the accrual phase. The second possibility is the temporary addition of an assessment process to the first possibility.

Precautinary accrual, like a precautionary attachment, is a temporary authorization. This is due to the fact that it is a precautionary step, and it will last until the assessment procedure is completed in a customary manner. Precautinary accrual is not a collection tool and should not be used in isolation. The precautionary accrual procedure of the realized taxable debt, followed by the precautionary attachment, consists solely of computing and securing the tax (Bahçeci, 2019: 186-187).

According to Article 17 of Law No. 6183, provisional accrual can only be applied to the taxpayer's unaccrued taxes and duties, as calculated and announced by the Ministry of Treasury and Finance, as well as their increments and penalties. Precautinary accrual does not apply to all public receivables (Çelik, 2018: 9). Given that the term "photo" is used individually in the applicable rule, it should be noted that the word "tax" has a specific meaning and that fees and other financial obligations that fall under the broad definition of tax cannot be included in the application of precautionary accrual (Coşkun, 2013:200; Candan, 2011: 122-123).

Because Law No. 6183 will be used to collect taxes, the same law will also be used to collect other public receivables other than taxes. Tax revenue, unlike other public receivables, required a separate legal structure due to its nature. The notions of assignment, accrual, and so on are unique to tax income. As a result, any provision in the AATUHK that governs the collection of public receivables other than taxes is known to be invalid for taxes and invalid for other public receivables in provisions addressing solely tax revenue-specific regulation.

The relevant unit managers for the receivables of the Social Security Institution are competent to make preventative accrual decisions, according to the written sources that are now available. In accordance with the sixteenth paragraph of Article 88 of the Social Security and General Health Insurance Law No. 5510, "Except for Articles 51, 102, and 106 of the AATUHK No. 6183, the Law No. 6183 will be applied in the collection of the premiums and receivables of the Social Security Institution that are not paid in due time, and In the implementation of Law No. 6183, the Social Security Institution uses the authorities granted to the Ministry of Finance and Treasury, other public institutions and organizations and authorities.

The Regulation on the powers to be used by the Social Security Institution in accordance with the Law on Collection Procedure of Public Receivables No. 6183, which was issued pursuant to the article of this Law, states that unit managers (social security provincial director and social security center director) may issue a written order regarding the immediate accrual of delay fines, late fees, and administrative fines. Based on this information, it is assumed that the precautionary accrual application will be made against SGK receivables, including authority and public receivables.

The method of precautionary accrual for the Social Security Institution's receivables;

If the reasons specified in Article 17 of Law No. 6183 occur, the unit manager may issue a written order regarding the immediate accrual of the debtor's debts that have not yet accrued, and those to be determined and announced by the Institution, as well as their delay increment, delay penalty, and administrative fines, upon the written request of the relevant service. This order must be immediately implemented by the appropriate units of the unit (the social security provincial directorate of the institution responsible for collecting social security centers). Debtors who are subject to a precautionary lien on precautionary accrual may file a lawsuit in the authorized labor court within 15 days of the date of the seizure or, in the event of absentee foreclosures, within 15 days of the day the lien was notified against them(Coşkun,2011:121).

4. SGK RECEIVABLES PRACTICE REGARDING PRECAUTIONARY ACCRUAL: "THE CASE OF AFYONKARAHISAR PROVINCE"

4.1. Research Method

Societal science disciplines such as psychology, sociology, anthropology, and education study human and social behavior. It is tough to put figures to these actions. Measurements tell us how many people behaved, but they don't tell us why. Qualitative research seeks to understand the "why" of person and group behavior (Okumuş:99). According to the premise, data analysis procedures in qualitative research cannot be standardized, which limits researchers(Altunışık vd., 2012: 323).

Qualitative (qualitative) research is defined as research that employs qualitative data-gathering methods such as observation, interviews, and content analysis, as well as a qualitative process to disclose perceptions and happenings in a natural environment in a realistic and comprehensive manner. The goal is to learn everything there is to know about the phenomenon or person being investigated, to develop suggestions for future research, or to put a researcher's hunch about a phenomenon to the test(Okumuş: 103).

Among the objectives of qualitative research are that it is easier to implement than quantitative research, that it is a healthy mechanism for understanding individual behavior and motivation, that it comprises open-ended inquiries in terms of research procedures, and so obtains rich data. Areas of application for qualitative research findings include providing the framework for advanced research for practitioners, contributing to institutional and organizational growth, and enhancing understanding of the work they conduct(Altunışık vd., 2012: 331).

The data for the study were gathered through the formal interview approach. Interview questions were planned and prepared ahead of time. The interview research included seven participants. Similarly, the interview was held at the Afyonkarahisar Provincial Directorate and the Central Directorate of the selected district. The interview questions were all open-ended, and each participant was asked one by one, with the replies recorded in writing. Interview questions were designed in an attempt to cover the entire scope of the investigation.

Participants are SGK employees who are experts and authorized professionals in their specialties. The study's interview questions and accompanying answers are provided in the findings section.

4.2. The Research's Purpose and Importance

According to Law No. 6183, it is a protective approach used for precautionary accrual, tax, and duty receivables. On the other hand, several rules and regulations indicate that the precautionary accrual technique will be used to protect SGK receivables, with the exception of taxes and duties.

The study's goal is to expose the current situation in the field studies of SSI, whether precautionary accrual application regarding insurance premiums is actually applied or not, as specified in the law and regulation, and what the reasons are. It is noted that the published sources differ on which public receivables the precautionary accrual will be applied. The study's findings are expected to be significant in terms of removing this contradiction or uncertainty.

4.3. Research Design, Population, and Sample Size

There were 7 participants in the interview research. The interview was placed at both the Central Directorate for the chosen district and the Provincial Directorate for Afyonkarahisar. Four of the participants are employed by the Provincial Directorate, two by the District Central Directorate, and one is a former institution employee who is now an SGK inspector.

4.4. Research Findings

A formal interviewing process was used to inquire about the knowledge and opinions of provincial and district Social Security Institution employees. Below are the responses from the seven participants whose thoughts and information were solicited.

Is there a precautionary accrual and application for a precautionary attachment in SGK?

Participant 1: There is no actual application of the precautionary accrual. There is a precautionary attachment application.

Participant 2: There is an application for a lien. Precautionary accrual is not utilized, nevertheless.

Participant 3: I am aware that SSI does not make use of precautionary accrual. The Enforcement Service submits the precautionary attachment application.

Participant 4: To my knowledge, there is no application for precautionary accrual. However, a precautionary attachment application has been made.

Participant 5: There is no application of precautionary accrual. I am aware of the lien's creation.

Participant 6: I don't believe the necessary precautions have been taken. However, there is an urgent lien.

Participant 7: There is an application for a lien. However, there is no use of precautionary accrual.

How frequently are liens created? (Does SGK follow up independently or does it obtain information from other government agencies?)

Participant 1: A precautionary lien is applied if the requirements of Law No. 6183 are satisfied. I can say that these circumstances also don't happen often. The Institution is

responsible for the application's follow-up. In other words, it is not based on data obtained from any government agency.

Participant 2: SGK occasionally uses precautionary lien. The requirements of Law No. 6183 must be satisfied in order to conduct the preventive seizure. SGK makes the decision on the lien on its own. There is no letter from the tax office or any other organization in this regard.

Participant 3: In line with the pertinent articles of Law No. 6183, the Enforcement Service at our institution chooses the employers to whom the precautionary lien will be applied. It also happens very infrequently in this instance.

Participant 4: In SGK, the precautionary lien is not frequently used. SGK does not anticipate receiving any correspondence from another institution in order to implement the lien. I believe the SGK uses the precautionary seizure if the requirements of Law No. 6183's 13th article are satisfied.

Participant 5: The lien application is something that our institution uses on occasion. The conditions set out in Law No. 6183 must be met in order for this to happen. If the applicable law's prerequisites are met, SGK begins and executes the precautionary seizure without the need for a letter from any institution.

Participant 6: A precautionary lien is created if the events described in Article 13 of Law No. 6183 occur. It is, however, extremely unusual. SGK decides whether or not the injunction will be enforced. According to its text, it is not an application made by any institution.

Participant 7: When the 13th article of Law No. 6183 is invoked, it is rarely used. It is not done on the basis of a letter from the tax office or any other official organization. For example, if an employer has a big premium debt, the precautionary lien is applied before the premium debt is informed to the person, and then the notification to the person begins. If you are already in debt. The precautionary attachment is used if there are compelling circumstances relating to the guarantee in exchange for the premium obligations mentioned in the first paragraph of the 13th article of Law No. 6183.

Is it proper to seek a precautionary attachment without first accruing a precautionary attachment?

Participant 1: Because there is no precautionary accrual in SGK, placing a precautionary lien is proper procedure.

Participant 2: Switching to the precautionary lien application without precautionary accrual in SGK is correct. Because SGK receivables do not receive cautious accrual.

Participant 3: Because SGK receivables are not the same as tax receivables, no cautious accrual is taken. I believe that using a direct precautionary lien is a good approach.

Participant 4: At SGK, it is not possible to use precautionary accrual for premium debts. A direct precautionary lien is appropriate in this case.

Participant 5: It is correct to use direct foreclosure for SGK receivables. Because SGK does not allow for cautious accrual.

Participant 6: Because cautious accrual for SGK premium debts is not possible, a straight precautionary attachment is used.

Participant 7: Because cautious accruals cannot be applied to premium debts in SGK, a direct precautionary attachment is used. As a result, it is impossible to discuss a bad application.

What could be the reasons for the lack of precautionary accrual application?

Participant 1: Every document issued by SGK is requested from the employer first. If the employer fails to provide the document, SGK will issue the document and collect the premium. As a result, this is an ex officio accrual rather than a cautious accrual.

Participant 2: The state and the taxpayer create tax receivables. Between the employer, the employee, and the state, SGK receivables are created. In other words, because the premium debt results from the wages provided by the company to the employee, precautionary accrual cannot be performed in SGK receivables. A tax liability immediately results from the taxpayer's income.

Participant 3: Employers are required to provide certain documents at the SGK's request. Ex officio accrual is the method through which SSI issues and processes this documentation in the event that the employers fail to fulfill their responsibility. Precautionary accrual and ex officio accrual are two different applications. The use of precautionary accrual is prevented by the requirement that the employer is contacted first for every document.

Participant 4: In SGK, however, the premium debt is caused by the pay that the firm has given the employees. The debt-creditor relationship in premiums involves three parties. The fact that the SGK premium debt will result from the wages given by the employer to the employee he employs can be claimed as the reason why precautionary accrual cannot be made against the premium receivables.

Participant 5: The accrual process is set up in accordance with the paperwork that the employer must provide, which is the major reason why the cautious accrual cannot be made. Contrarily, the tax is based on income, and the taxpayer and the state are the parties to the debt-credit relationship. The debt-creditor relationship in premiums in SGK, on the other hand, is between the employer, the state, and the employee, despite the fact that the circumstances are different. Conversely, since SGK premium debt will result from wages paid by the business to the employee, it is challenging to apply preventive accrual against premium receivables.

Participant 6: The SGK premium debt is brought on by the salary that the firm has to pay the employees. The three parties have a debt-creditor relationship in premiums (employer, state, and worker). Due to the fact that the SGK premium debt will result from wages paid by the employer to the employee employed by the employer, and the employer will pay the employee's wages as long as the employee works, the employee's premium will be covered, one of the reasons why a precautionary accrual against the premium receivables is not possible.

Participant 7: The employer must first consent to the issuance of any document by SGK under to Article 86 of Law No. 5510, titled "Premium Documents and Workplace Records." The Institution itself issues these documents ex officio and realizes the premium accrual if the employer fails to do so. The accrual process is based on the documentation that must be provided by the employer, which is the major reason why precautionary accrual cannot be made. The state and the taxpayer have a debit-credit relationship, with the tax based on income. On the other hand, in SGK, the premium debt is caused by the pay that the employer has given the employees. Due to the fact that the SGK premium debt would result from the earnings provided by the company to the employee they employ, precautionary accruals cannot be made against premium receivables.

Do you understand the precautionary accrual legislation as it relates to the recovery of insurance receivables?

Participant 1: Although we have information on the lien institution, since there is no application related to the precautionary accrual institution, we do not have information regarding its substance.

Participant 2: Since the cautious accrual institution does not have an application, we are unaware of its contents.

Participant 3: We only know about the lien-related laws as they relate to these two establishments.

Participant 4: We are unaware of the laws governing cautious accrual.

Participant 6: Although there is no application related to the precautionary accrual institution, we do not have knowledge about the legislation of this application, although having information about the lien institution.

Participant 7: We definitely lack information because there isn't an application relating to the precautionary accrual institution.

Has cautious accrual information and/or training been provided in-house training?

Participant 1: The in-house training did not provide any information or instruction on cautious accrual.

Participant 2: The in-house training did not touch on the topic of precautionary accrual.

Participant 3: The precautionary accrual system has not received any information or instruction.

Participant 4: The in-house training did not cover this topic.

Participant 5: I am aware that precautionary accrual is not covered in internal training.

Participant 6: It wasn't one of the topics covered in the training that the organization conducted internally.

Participant 7: There was no instruction or background material available.

Can SGK receivables be accrued on a preventative basis? this is possible for insurance status.

Participant 1: Premium receivables resulting from 4A insurance status cannot be subject to precautionary accrual. Because the SGK premium debt will result from wages provided by the employer to the employee, the precautionary accrual cannot be made. A person must work independently and without being constrained by a service contract in order to qualify for 4B (tradesman, agricultural, and optional insurance) insurance status. 4B/tradesmen insurance registration, tax registration; registration with the agricultural chamber for those who are covered by 4B/agricultural insurance; The 4B/voluntary insured's registration is based on their own request. Applying precautionary accrual for both 4A and 4B insureds does not appear to be possible.

Participant 2: For 4A and 4B insureds, precautionary accrual might not be achievable. Because the SGK premium debt will result from the earnings given by the employer to the employee he employs, precautionary accrual cannot be made for the 4A status. It is challenging to implement precautionary accrual in the 4B insurance status since people work on their own accounts.

Participant 3: Premium receivables resulting from 4A insurance status may not be subject to precautionary accrual. Because the insurance premium debt will result from wages given by the company to the employee, the precautionary accrual cannot be made. Because of the insurance status resulting from voluntary tradesman and agricultural activities, such as working on one's own behalf and account, cautious accrual may not be applied in 4B.

Participant 4: In my opinion, 4A and 4B insurance status cannot be applied for by a precautionary accrual institution. Because even though people with 4A status are bound by

service contracts, the employer covers the employee's premium as long as they genuinely put in the time required to earn it. It does not appear to be viable to use precautionary accrual for persons with 4B insurance status because they work on their own behalf and account.

Participant 5: Because prudent accrual is a way of protecting future public receivables, I do not believe it can be used for SGK receivables. However, I believe it cannot be used within the context of insurance.

Participant 6: Premium receivables resulting from 4A insurance status cannot be subject to precautionary accrual. Because the insurance premium debt will result from wages given by the company to the employee, the precautionary accrual cannot be made. In other words, the premium is paid as long as the employee is employed. The 4B (tradesman, agriculture, and optional insurance) insurance status allows it to work independently of the person without being constrained by their service agreement.

Participant 7: Precautionary accrual may not be used in the case of 4A insurance status since the debt for the SGK premium will be derived from the wages that the employer has provided to the employee. The provisional accrual institution may not be used in the case of 4B insurance status since the employee is self-employed and not covered by a service agreement.

Do you believe that among the SGK applications there is one that is equivalent to precautionary accrual?

Participant 1: Ex officio accrual is a retroactive transaction even though it can be accrued.

Participant 2: It may accrue ex officio, but it is not a prospective protection strategy when it comes to the protection of public receivables.

Participant 3: Ex officio accrual is a practice that I believe is comparable to prudential accrual, however, ex officio accrual is a retrospective transaction rather than a forward-looking measure of safety like precautionary accrual.

Participant 4: There are protective measures that go back in time. The prudential accrual approach of defending future public claims might not exist. Retrospective techniques can be exemplified by ex officio accrual.

Participant 5: It is well known that there is no other system for safeguarding future public receivables as the precautionary accrual institution.

Participant 6: Ex officio accrual may be the SGK application that most closely resembles precautionary accrual.

Participant 7: Of all the SGK uses, ex officio accrual is the one that most closely resembles precautionary accrual. Ex officio accrual is a transaction that is made in the past.

5. CONCLUSION

The precautionary accrual, which is regulated in the AATUHK as a safeguard measure to ensure the security of public receivables, can be expressed as the accrual of unaccrued taxes by taxpayers without following the standard procedure. Unlike the others, this protection clause applies exclusively to taxes and duties, and no precautionary accrual is applied to public receivables other than taxes and duties. In reality, however, AATUHK regulates the provision that it is applied by the decision of the head of the tax office in places where the head of the tax office is established upon the written request of the tax office manager.

The interview with SGK employees in Afyonkarahisar led to the conclusion that while a precautionary accrual application is not filed, a precautionary attachment application is made in terms of social security premium receivables. According to the guidelines of Law No.

6183, a precautionary attachment request for unpaid social security premiums is submitted. The results of the interview revealed that while there are only the state and taxpayers in taxes, there are employees, employers, and taxpayers in social security, which is one of the reasons precautionary accrual is not used in premium receivables. In other words, only the continued existence of the obligation and the taxpayer will be necessary for the tax receivable to materialize. However, the continuation of the employee's employment as well as the presence of the employer and the employee are both necessary for the development of a social security premium in the 4A insurance status. A company that employs the same number of people today cannot guarantee that it will continue to do so throughout the course of the following month. Because they will be receiving social security premiums, it is believed that a cautious accrual of over ten workers will be incorrect.

Article 86 of Law No. 5510 is another basis for not making precautionary accrual in social security premium receivables. According to this article, every document required by Law No. 5510 is first requested from the employer. If the employer fails to deliver the requested paperwork, the institution issues and processes the document *ex officio*. Precautionary accrual, on the other hand, breaches Article 86 of Law No. 5510, because it implies that the institution accrues unborn premium receivables by a unilateral transaction.

According to the interview findings, because 4B/voluntary insurance is based on the insured's assertion, it is not possible to establish a cautious accrual. Similarly, 4B/agricultural insurance does not appear to be suited for precautionary accrual, as the insurance status under 4B/agricultural insurance is determined by the person's registration with the Chamber of Agriculture. The insurance under 4B/tradesman insurance is based on the person's tax record, and the tax office records are used to determine the continuation of the insurance. According to the findings, the most acceptable insurance status for precautionary accrual in social security premium receivables is 4B/artisan insurance. Because the person's tax records are used as the basis for 4B / tradesman insurance.

When using the cautious accrual for 4B/tradesman insurance, the following method might be followed: Every month, the tax offices notify the relevant SGK directorates of the taxpayers for whom cautious accrual is made. Taxpayers are covered with 4B/tradesmen under Law No. 5510. SGK directorates may additionally make cautious accruals for the 4B/tradesman insurance premiums for taxpayers on this list as of the dates mentioned in the list. This application must be made in accordance with legal requirements. Furthermore, if precautionary accrual is to be used for social security premium receivables, it is deemed that Article 86 of Law No. 5510 should be reconsidered.

However, it is clear that the requirements of Article 17 of Law No. 6183 clash with those of Law No. 5510. Again, the ability to use precautionary accrual is governed by Article 17 of Law No. 6183. According to the regulation, it is implemented by the decision of the head of the tax office in places where the head of the tax office is formed upon the tax office director's written request. However, under Article 8 of the Regulation on the Authorizations to be Used by the Social Security Institution in Compliance with the Law on Collection Procedure of Public Receivables No. 6183, it is specified that unit managers can also use precautionary accrual. As a result, there is some uncertainty about which public receivables will be subject to the precautionary accrual and to which authorities it will be granted in terms of the element of authority. To clear up any confusion, it is felt that a review of the aforementioned laws and regulations would be good.

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