

INVESTMENT INCENTIVE SYSTEM OF TÜRKİYE



PRESIDENCY OF
THE REPUBLIC OF TÜRKİYE
**INVESTMENT &
FINANCE OFFICE**

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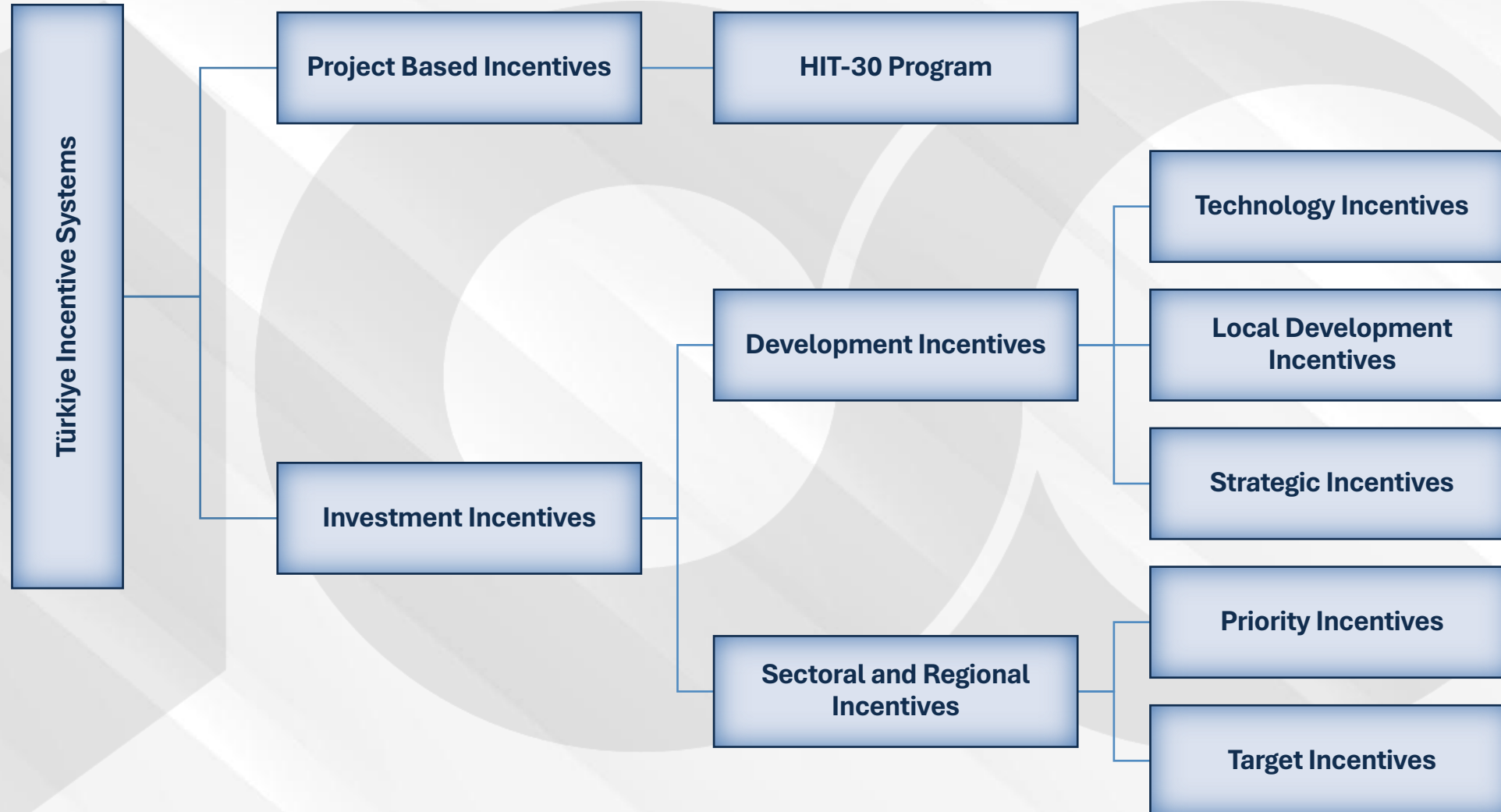
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INVESTMENT INCENTIVE SYSTEMS

INVESTMENT INCENTIVE SYSTEMS



APPLICATION PROCESS FOR INCENTIVE PROGRAMS

Development Incentives

Technology Incentives

Tech-Based Call

The Ministry's
Project-Specific
Evaluation

Committee
Decision

Incentive
Certificate

Local Development Incentives

Local-Based Call

The Ministry's
and the Agency's
Project-Specific
Evaluation

Committee
Decision

Incentive
Certificate

Strategic Incentives

Criteria Filter and
Development
Banks Evaluation

The Ministry's
Project-Specific
Evaluation

Committee
Decision

Incentive
Certificate

Sectoral and Regional Incentives

Priority Incentives

E-TUYS
Application

The Ministry's
Approval or
Revision Process

Incentive
Certificate

Target Incentives

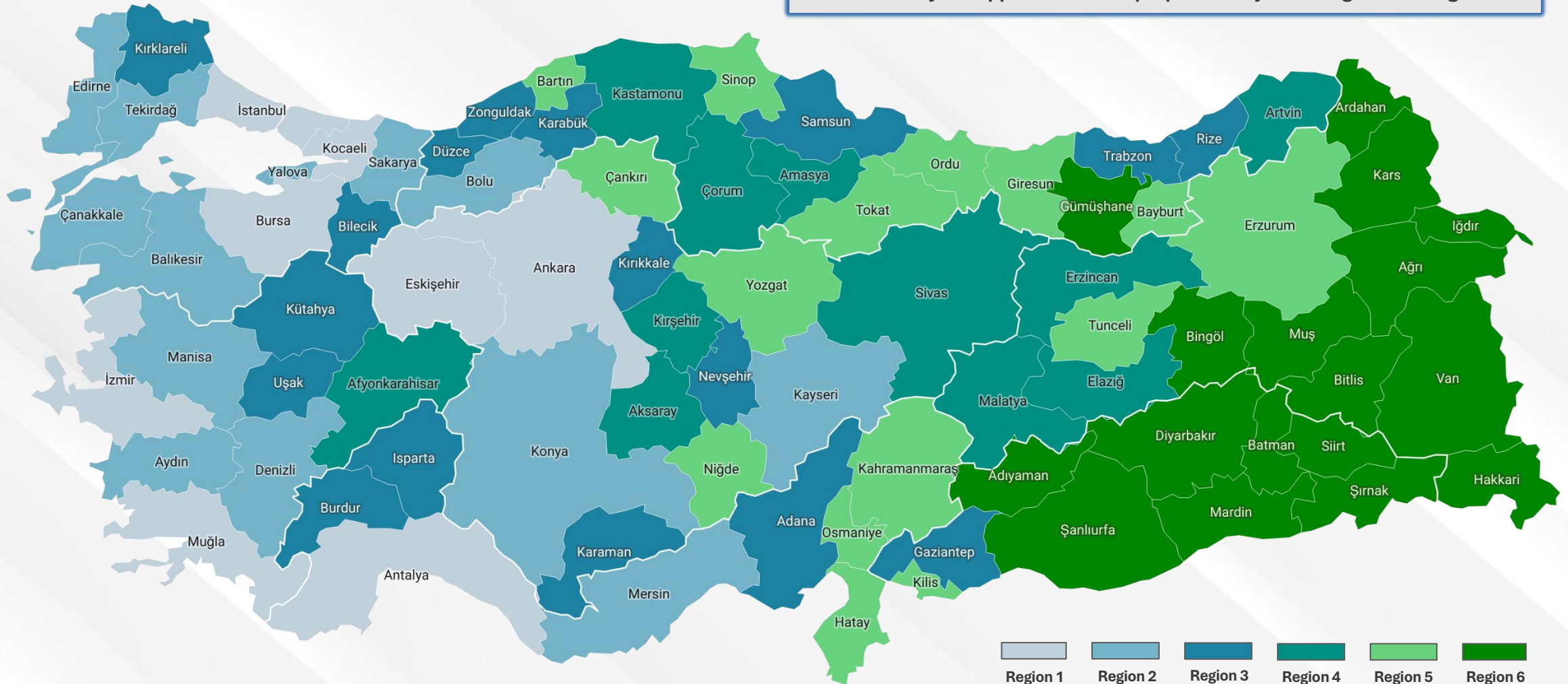
E-TUYS
Application

The Ministry's
Approval or
Revision Process

Incentive
Certificate

INCENTIVE ZONES OF TÜRKİYE

The intensity of support increases proportionally from Region 1 to Region 6.



SUPPORT ITEMS AND COMPARISON

INCENTIVE SYSTEMS AND COMPARISON TABLE

Development Incentives	Criteria	Examples
Technology Incentives	✓ Value-added investments in medium-high and high-technology products listed in the Ministry's priority product list will be supported.	▪ Medium-high tech and high tech products
Local Development Incentives	✓ Support will be provided for local development areas specifically identified by the Ministry for each city.	▪ Support for agriculture and livestock in rural cities, and for manufacturing and service sectors in areas with a high concentration of skilled labor and population, etc.
Strategic Incentives	✓ A minimum of 30% value-added in production ✓ At least 20% equity capital in the investment ✓ The ratio of imports to exports should be at most 70% ✓ Imports of the product exceeding USD 50 million in the past year	▪ Eligible for incentives in all sectors
Sectoral and Regional Incentives	Criteria	Examples
Priority Incentives	✓ Investments in products included in the Ministry's priority product list will be supported. ✓ A minimum investment threshold has been set at TRY 500 million for high-tech investments and TRY 1 billion for medium-high tech investments.	▪ Automotive, pharmaceuticals and medical devices, electronic products, etc. (All priority investment areas are listed in Annex-2)
Target Incentives	✓ Regional support will be provided based on sectoral investment areas and regional characteristics.	▪ Eligible for incentives in all sectors
Project Based Incentives	Criteria	Examples
HIT-30 Program	✓ A minimum fixed investment amount of TRY 2 billion (~ USD 50 million) ✓ Production of products listed in the "Products and Technologies" section shared on the HIT-30 program website.	▪ Mobility, semiconductors, green energy, healthy living, digital technologies, communications and space, advanced manufacturing, value chain investments, etc.

SUPPORT ITEMS OF DEVELOPMENT INCENTIVES

Support Items of Development Incentives		Programs		
		Technology Incentives	Local Development Incentives	Strategic Incentives
VAT Exemption (Machinery and Equipment Purchases and Construction Expenditures)		Available		
Customs Duty Exemption		Available		
Tax Reduction	Investment Contribution Rate	%50	%50	%40
	Tax Reduction Rate	%60		
Social Security Premium Support (Employer's Share)	Support Period	8 Years (12 Years for Region 6)		
	SSPS Rate Based on Minimum Wage (Upper Limit)	%50 (%100 for Region 6)		
Social Security Premium Support (Employee's Share)		10 Years (Only for Region 6)		
Land Allocation		Available		
Interest or Profit Share Support	Interest Rate Subsidy Rate *	%40	%40	%30
	Maximum Support Rate	%20	%20	%15
	Maximum Support Amount	TRY 240 Million	TRY 240 Million	TRY 180 Million
Machine Support **	Support Rate per Machine	%25		
	Rate of Support to Fixed Investment (Upper Limit)	%15		
	Maximum Support Amount	TRY 240 Million	TRY 240 Million	TRY 180 Million

* The final interest support rate is calculated by multiplying the interest support rate by the Central Bank of the Republic of Türkiye's weekly repo rate.

** Investments benefiting from interest or profit-share support cannot benefit from machinery support.

SUPPORT ITEMS OF REGIONAL INCENTIVES

Sectoral and Regional Incentives		Programs	
		Priority Incentives	Target Incentives
VAT Exemption (Machinery and Equipment Purchases and Construction Expenditures)		Available	
Customs Duty Exemption		Available	
Tax Reduction	Investment Contribution Rate	30%	20%
	Tax Reduction Rate	60%	
Social Security Premium Support (Employer's Share)	Support Period	Gradually increasing from Region 1 to Region 6 0 > 1 > 2 > 4 > 8 > 12 Years	
	SSPS Rate Based on Minimum Wage (Upper Limit)	%50 (%100 for Region 6)	
Social Security Premium Support (Employee's Share)		10 Years (Only for Region 6)	
Land Allocation		Available	
Interest or Profit Share Support **	Interest Rate Subsidy Rate *	25%	
	Maximum Support Rate	10%	
	Maximum Support Amount	TRY 24 Million	TRY 12 Million

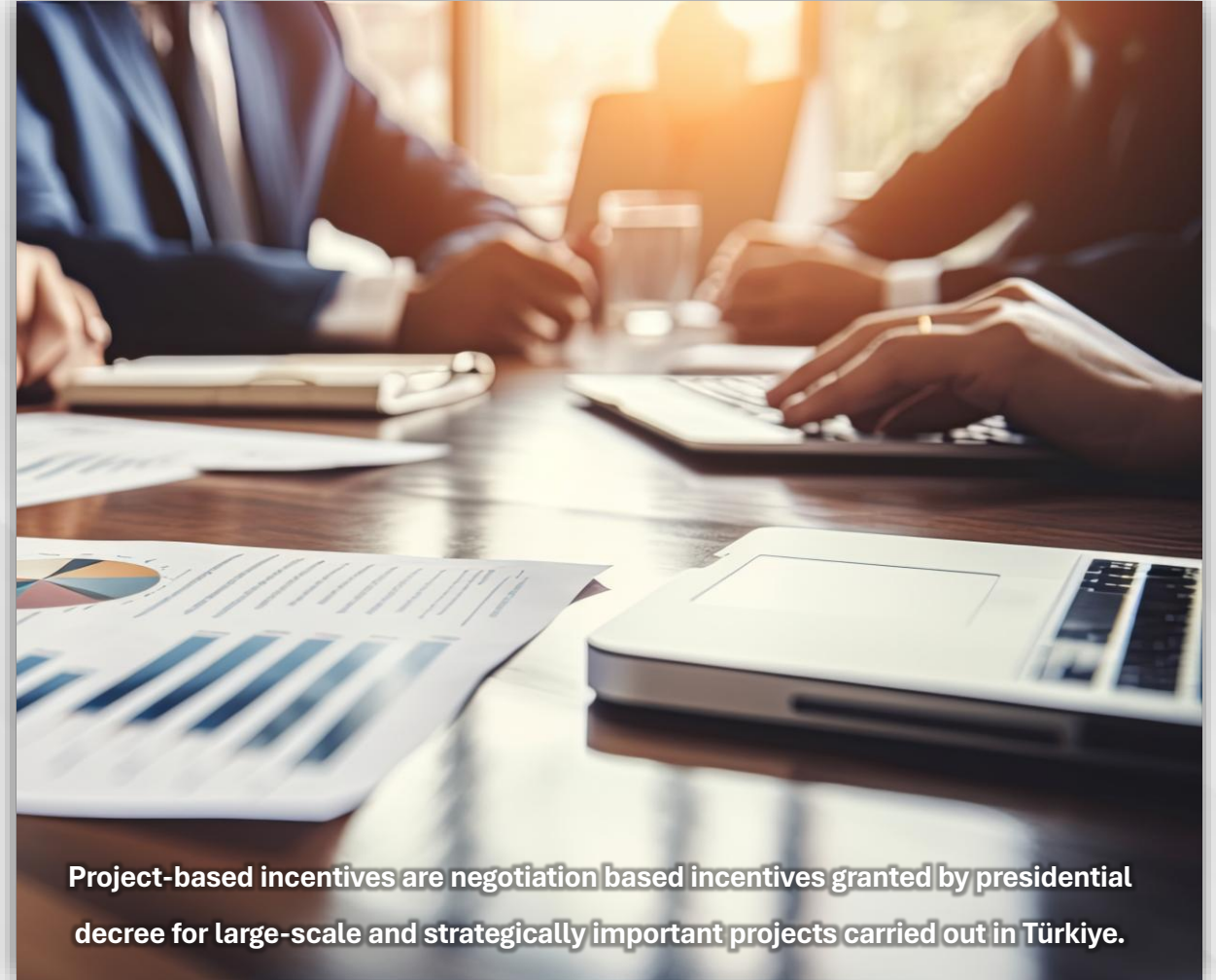
* The final interest support rate is calculated by multiplying the interest support rate by the Central Bank of the Republic of Türkiye's weekly repo rate.

** Under the Targeted Investments Program, interest or profit-share support applies only to investments carried out in Regions 4, 5, and 6.

PROJECT BASED INCENTIVES AND HIT-30 PROGRAM

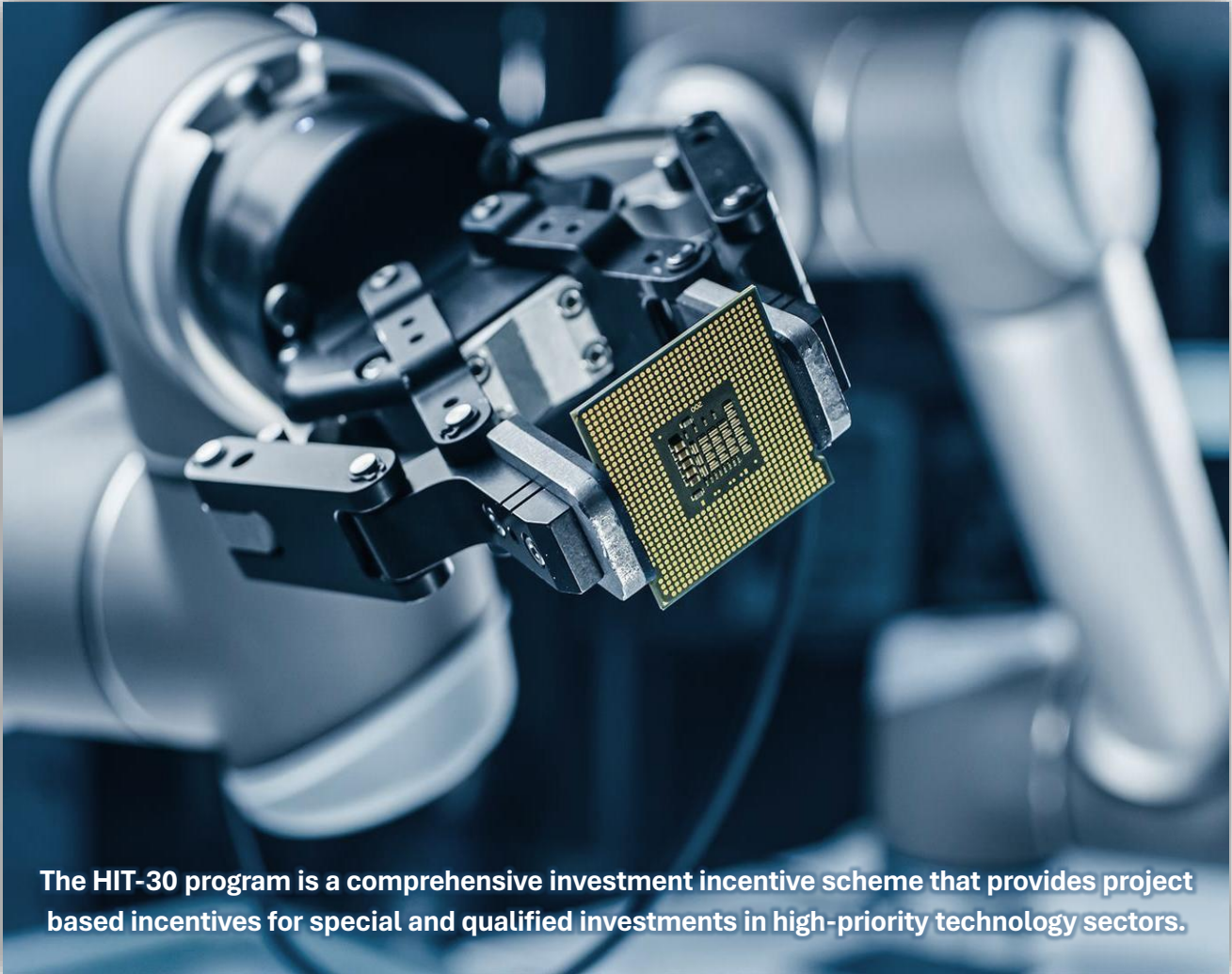
PROJECT BASED INCENTIVES

Criteria	Support Items
▪ Investment over TRY 2 billion (~USD 50 million) ▪ Production of high-tech, strategic products ▪ High value-added manufacturing ▪ Investments in highly imported or low domestic production products	▪ Cashback Support ▪ VAT Exemption (Machinery & Equipment) ▪ VAT Exemption (Construction Expenditures) ▪ Customs Duty Exemption ▪ Corporate Tax Reduction ▪ Social Security Premium Support (Employer's Share) ▪ Qualified Personnel Support ▪ Energy Support ▪ Interest or Profit Share Support ▪ Land Allocation ▪ Infrastructure Support ▪ Purchasing Guarantee



HIT-30 INCENTIVE PROGRAM

Criteria	Support Items
 HIT-30 HIGH TECH TÜRKİYE The product should be included in the high-tech product list determined by the Ministry of Industry and Technology	▪ Cashback Support ▪ VAT Exemption (Machinery & Equipment) ▪ VAT Exemption (Construction Expenditures) ▪ Customs Duty Exemption ▪ Corporate Tax Reduction ▪ Social Security Premium Support (Employer’s Share) ▪ Qualified Personnel Support ▪ Energy Support ▪ Interest or Profit Share Support ▪ Land Allocation

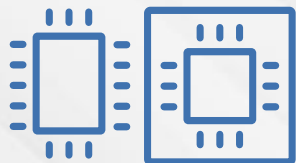


The HIT-30 program is a comprehensive investment incentive scheme that provides project based incentives for special and qualified investments in high-priority technology sectors.

HIGH-TECH SECTORS AND PRIORITY INVESTMENT AREAS



Mobility



Semiconductors



Healthy Life Technologies



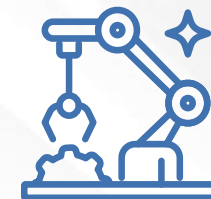
Digital Technologies



Communication and Aerospace



Green Energy



Advanced Manufacturing Technologies



Value Chain Enhancement



Over 30 Priority Investment Topics
in 8 High-Tech Sectors

R&D AND DESIGN CENTER INCENTIVES

R&D AND DESIGN CENTER INCENTIVES



Support Items		Support Rate
R&D and Design Deduction	R&D and design expenditures can be deducted from income or corporate tax base.	100%
Employer's Share of Social Security Premium Support	50% of the employer's share of social security premiums, corresponding to the minimum wage, is covered by the Ministry.	50%
Customs Duty Exemption	Imports of goods deemed appropriate by the Ministry for use in R&D, innovation, or design activities are exempt from customs duty.	100%
VAT Exemption	Purchases of new machinery and equipment for production activities in R&D and design centers are exempt from VAT.	100%
Facilitation in Employing Foreign Nationals	Foreign R&D or design personnel can be employed in accordance with the relevant legislation.	---
Income Tax Withholding Reduction for Personnel	An income tax withholding reduction is provided for R&D and design personnel, as well as up to 10% of this number as support personnel, in accordance with the conditions set by the Ministry.	PhD - 95% Master - 90% Others - 80%
Employment Support for Supported Programs	For R&D centers, wage support is provided for personnel who graduated from the departments determined by the Ministry for a period of 2 years. This number may not exceed 10% of the total personnel.	Monthly Gross Minimum Wage

TECHNOLOGY DEVELOPMENT ZONE INCENTIVES



Support Items		Support Rate
Income or Corporate Tax Exemption	Profits derived from software development, R&D, and design activities are exempt from tax.	100%
VAT Exemption on Software Sales	Sales of application software produced in Technology Development Zones are exempt from VAT.	100%
Employer’s Share of Social Security Premium Support	50% of the employer’s share of social security premiums, corresponding to the minimum wage, is covered by the Ministry.	50%
Customs Duty Exemption	Imports of goods deemed appropriate by the Ministry for use in R&D, innovation, or design activities are exempt from customs duty.	100%
VAT Exemption	Purchases of new machinery and equipment for production activities in R&D and design centers are exempt from VAT.	100%
Facilitation in Employing Foreign Nationals	Foreign R&D or design personnel can be employed in accordance with the relevant legislation.	---
Income Tax Withholding Reduction for Personnel	An income tax withholding reduction is provided for R&D and design personnel, as well as up to 10% of this number as support personnel, in accordance with the conditions set by the Ministry.	100%
Employment Support for Supported Programs	For R&D centers, wage support is provided for personnel who graduated from the departments determined by the Ministry for a period of 2 years. This number may not exceed 10% of the total R&D personnel.	Monthly Gross Minimum Wage

FREE ZONE INCENTIVES

FREE ZONE INCENTIVES

Free Zones are special areas located within the country's borders but considered outside customs boundaries.

To increase export-oriented investments and promote production, **19 Free Zones** are currently active and operational.



FREE ZONE INCENTIVES



Criteria	Support Items
▪ The produced goods and the investment project must be export-oriented. ▪ The investment must involve one of the following activities: ✓ Manufacturing ✓ Research and Development (R&D) ✓ Software ✓ General Trade ✓ Storage ✓ Packaging ✓ Banking and Insurance ✓ Assembly and Disassembly ✓ Maintenance Services	▪ VAT Exemption ▪ Customs Duty Exemption ▪ Special Consumption Tax Exemption ▪ Tax Exemption (For Manufacturing Sector) ▪ Income Tax Exemption ▪ Stamp Duty Exemption ▪ Property Tax Exemption ▪ Permission to Import Second-Hand/Used Machinery



Investors exporting a **minimum of 85%** of the sales value (free on board price) of products produced in the free zone can benefit from income tax exemption.

INCENTIVE SIMULATION EXAMPLES

TARGET INVESTMENT INCENTIVE SIMULATION

SIMULATION DETAILS

- **Total Investment Amount:** TRY 500,000,000
- **Imported Machinery and Equipment:** TRY 300,000,000
- **Domestic Machinery and Equipment:** TRY 100,000,000
- **Construction Expenditures:** TRY 100,000,000
- **Employment:** 100 People
- **Investment Location:** Region 1 (Ankara, İzmir, Kocaeli, Bursa, etc.)

VAT Exemption (Machinery and Equipment): TRY 400,000,000 (total cost of machinery and equipment) $\times$ 0.20 (VAT rate) = TRY 80,000,000 VAT exemption.

VAT Exemption (Construction Expenditures): TRY 100,000,000 (construction expenditures) $\times$ 0.20 (VAT rate) = TRY 20,000,000 VAT exemption.

Customs Duty Exemption: TRY 300,000,000 (cost of imported machinery and equipment) $\times$ 0.02 (average customs duty) = TRY 6,000,000 customs duty exemption.

Tax Reduction: TRY 500,000,000 (fixed investment amount) $\times$ 0.20 (target incentive rate) = TRY 100,000,000 corporate tax reduction. *(Tax reduction is not applicable for target investment incentives in İstanbul)*

Social Security Premium Support (Employer's Share): Not applicable in Region 1.

Interest or Profit Share Support: Not applicable in Region 1, 2, and 3. *(Can be utilized up to 10% of the fixed investment amount)*

Simulation Details	Amount (TRY)
Total Investment Amount	500,000,000
Imported Machinery and Equipment	300,000,000
Domestic Machinery and Equipment	100,000,000
Construction Expenditures	100,000,000
Support Items	
VAT Exemption (Machinery and Equipment)	80,000,000
VAT Exemption (Construction Expenditures)	20,000,000
Customs Duty Exemption	6,000,000
Corporate Tax Reduction	100,000,000
Total Support Amount	206,000,000
Total Support Rate	41.2%

PRIORITY INCENTIVE SIMULATION

SIMULATION DETAILS

- Total Investment Amount: TRY 500,000,000
- Imported Machinery and Equipment: TRY 300,000,000
- Domestic Machinery and Equipment: TRY 100,000,000
- Construction Expenditures: TRY 100,000,000
- Employment: 100 People
- Investment Location: All Cities (Better incentives are available in Region 6)

VAT Exemption (Machinery and Equipment): TRY 400,000,000 (total cost of machinery and equipment) × 0.20 (VAT rate) = TRY 80,000,000 VAT exemption.

VAT Exemption (Construction Expenditures): TRY 100,000,000 (construction expenditures) × 0.20 (VAT rate) = TRY 20,000,000 VAT exemption.

Customs Duty Exemption: TRY 300,000,000 (cost of imported machinery and equipment) × 0.02 (average customs duty) = TRY 6,000,000 customs duty exemption.

Tax Reduction: TRY 500,000,000 (fixed investment amount) × 0.30 (priority incentive rate) = TRY 150,000,000 in corporate tax reduction.

Social Security Premium Support (Employer's Share): 100 employees × 96 months (support period) × TRY 2,048 (50% of employer's share) = TRY 19,660,800 exemption from social security premiums.

Interest or Profit Share Support: The maximum support amount is TRY 24,000,000. (Can be utilized up to 10% of the fixed investment amount)

Simulation Details	Amount (TRY)
Total Investment Amount	500,000,000
Imported Machinery and Equipment	300,000,000
Domestic Machinery and Equipment	100,000,000
Construction Expenditures	100,000,000
Support Items	
VAT Exemption (Machinery and Equipment)	80,000,000
VAT Exemption (Construction Expenditures)	20,000,000
Customs Duty Exemption	6,000,000
Corporate Tax Reduction	150,000,000
Social Security Premium Support (Employer's Share)	19,660,800
Interest or Profit Share Support	24,000,000
Total Support Amount	299,660,800
Total Support Rate	60%

TECHNOLOGY INCENTIVES SIMULATION

SIMULATION DETAILS

- Total Investment Amount: TRY 500,000,000
 - Imported Machinery and Equipment: TRY 300,000,000
 - Domestic Machinery and Equipment: TRY 100,000,000
 - Construction Expenditures: TRY 100,000,000
 - Employment: 100 People
 - Investment Location: All Cities
- VAT Exemption (Machinery and Equipment):** TRY 400,000,000 (total cost of machinery and equipment) × 0.20 (VAT rate) = TRY 80,000,000 VAT exemption.
- VAT Exemption (Construction Expenditures):** TRY 100,000,000 (construction expenditures) × 0.20 (VAT rate) = TRY 20,000,000 VAT exemption.
- Customs Duty Exemption:** TRY 300,000,000 (cost of imported machinery and equipment) × 0.02 (average customs duty) = TRY 6,000,000 customs duty exemption.
- Tax Reduction:** TRY 500,000,000 (fixed investment amount) × 0.50 (technology incentive rate) = TRY 250,000,000 in corporate tax reduction.
- Social Security Premium Support (Employer’s Share):** 100 employees × 96 months (support period) × TRY 2,048 (50% of employer's share) = TRY 19,660,800 exemption from social security premiums.
- Interest or Profit Share Support:** Optional instead of machinery support. Limited to the lower of TRY 240 million or 20% of the fixed investment amount. Therefore, the maximum support amount is TRY 500,000,000 × 0.20 = TRY 100,000,000.

Machinery Support: Optional instead of interest or profit share support. Limited to the lower of TRY 240 million or 15% of the fixed investment amount. Therefore, the maximum support amount is TRY 500,000,000 × 0.15 = TRY 75,000,000.

This simulation assumes machinery support is selected.

Simulation Details	Amount (TRY)
Total Investment Amount	500,000,000
Imported Machinery and Equipment	300,000,000
Domestic Machinery and Equipment	100,000,000
Construction Expenditures	100,000,000
Support Items	
VAT Exemption (Machinery and Equipment)	80,000,000
VAT Exemption (Construction Expenditures)	20,000,000
Customs Duty Exemption	6,000,000
Corporate Tax Reduction	250,000,000
Social Security Premium Support (Employer’s Share)	19,660,800
Machinery Support	75,000,000
Total Support Amount	450,660,800
Total Support Rate	90%

STRATEGIC INCENTIVE SIMULATION

SIMULATION DETAILS

- Total Investment Amount: TRY 500,000,000
 - Imported Machinery and Equipment: TRY 300,000,000
 - Domestic Machinery and Equipment: TRY 100,000,000
 - Construction Expenditures: TRY 100,000,000
 - Employment: 100 People
 - Investment Location: All Cities
- VAT Exemption (Machinery and Equipment):** TRY 400,000,000 (total cost of machinery and equipment) × 0.20 (VAT rate) = TRY 80,000,000 VAT exemption.
- VAT Exemption (Construction Expenditures):** TRY 100,000,000 (construction expenditures) × 0.20 (VAT rate) = TRY 20,000,000 VAT exemption.
- Customs Duty Exemption:** TRY 300,000,000 (cost of imported machinery and equipment) × 0.02 (average customs duty) = TRY 6,000,000 customs duty exemption.
- Tax Reduction:** TRY 500,000,000 (fixed investment amount) × 0.40 (strategic incentive rate) = TRY 200,000,000 in corporate tax reduction.
- Social Security Premium Support (Employer’s Share):** 100 employees × 96 months (support period) × TRY 2,048 (50% of employer's share) = TRY 19,660,800 exemption from social security premiums.
- Interest or Profit Share Support:** Optional instead of machinery support. Limited to the lower of TRY 180 million or 15% of the fixed investment amount. Therefore, the maximum support amount is TRY 500,000,000 × 0.15 = TRY 75,000,000.

Machinery Support: Optional instead of interest or profit share support. Limited to the lower of TRY 180 million or 15% of the fixed investment amount. Therefore, the maximum support amount is TRY 500,000,000 × 0.15 = TRY 75,000,000.

This simulation assumes machinery support is selected.

Simulation Details	Amount (TRY)
Total Investment Amount	500,000,000
Imported Machinery and Equipment	300,000,000
Domestic Machinery and Equipment	100,000,000
Construction Expenditures	100,000,000
Support Items	
VAT Exemption (Machinery and Equipment)	80,000,000
VAT Exemption (Construction Expenditures)	20,000,000
Customs Duty Exemption	6,000,000
Corporate Tax Reduction	200,000,000
Social Security Premium Support (Employer’s Share)	19,660,800
Machinery Support	75,000,000
Total Support Amount	400,660,880
Total Support Rate	80%

REGION 6 INCENTIVE SIMULATION

SIMULATION DETAILS

- Total Investment Amount: TRY 500,000,000
- Imported Machinery and Equipment: TRY 300,000,000
- Domestic Machinery and Equipment: TRY 100,000,000
- Construction Expenditures: TRY 100,000,000
- Employment: 100 People
- Investment Location: Region 6

VAT Exemption (Machinery and Equipment): TRY 400,000,000 (total cost of machinery and equipment) × 0.20 (VAT rate) = TRY 80,000,000 VAT exemption.

VAT Exemption (Construction Expenditures): TRY 100,000,000 (construction expenditures) × 0.20 (VAT rate) = TRY 20,000,000 VAT exemption.

Customs Duty Exemption: TRY 300,000,000 (cost of imported machinery and equipment) × 0.02 (average customs duty) = TRY 6,000,000 customs duty exemption.

Tax Reduction: TRY 500,000,000 (fixed investment amount) × 0.20 (Region 6 incentive rate) = TRY 100,000,000 corporate tax reduction.

Social Security Premium Support (Employer's Share): 100 employees × 144 months (support period) × TRY 4,096 (100% of employer's share) = TRY 58,982,400 exemption from social security premiums.

Interest or Profit Share Support: The maximum support amount is TRY 12,000,000. (Can be utilized up to 10% of the fixed investment amount)

Social Security Premium Support (Employee Share): 100 employees × 120 months (support duration) × TRY 3,640 (100% of employee's share) = TRY 43,680,000 exempted from social security premiums. (Employee's share support is only applicable for investments in Region 6)

Simulation Details	Amount (TRY)
Total Investment Amount	500,000,000
Imported Machinery and Equipment	300,000,000
Domestic Machinery and Equipment	100,000,000
Construction Expenditures	100,000,000
Support Items	
VAT Exemption (Machinery and Equipment)	80,000,000
VAT Exemption (Construction Expenditures)	20,000,000
Customs Duty Exemption	6,000,000
Corporate Tax Reduction	200,000,000
Social Security Premium Support (Employer's Share)	58,982,400
Interest or Profit Share Support	12,000,000
Social Security Premium Support (Employee's Share)	43,680,000
Total Support Amount	420,662,400
Total Support Rate	84%

ANNEX

ANNEX 1 – INCENTIVE TERMINOLOGY

VAT Exemption: Exemption from paying value-added tax on machinery and equipment purchases or construction expenses.

Customs Duty Exemption: Exemption from paying customs duties on machinery and equipment procured from abroad.

Tax Reduction: Application of reduced income or corporate tax up to the limit specified in the incentive certificate.

Social Security Premium Support (Employer Share): The Ministry covers the portion of the employer's social security premium corresponding to the minimum wage for additional employment created by the investment.

Social Security Premium Support (Employee Share): The Ministry covers the portion of the employee's social security premium corresponding to the minimum wage for additional employment created by the investment.

Interest or Profit Share Support: The Ministry covers a certain portion of the interest or profit share payments related to the loan used for the investment.

Machinery Support: The Ministry covers a specified portion of the cost of machinery and equipment procured during the validity period of the incentive certificate.

Land Allocation: Provision of land allocation for investments with incentive certificates, in accordance with procedures and principles determined by the Ministry of Environment, Urbanization, and Climate Change.

Cashback Support: Partial reimbursement by the government of negotiated expenses with the Ministry for project-based investments.

Energy Support: Coverage by the Ministry of negotiated energy expenses for a specified period in project-based investments.

Qualified Personnel Support: Coverage by the Ministry of the gross salaries of qualified personnel, as negotiated, for a specified period in project-based investments.

Capital Contribution: The state's provision of capital contribution up to 49% of the investment amount.

Purchasing Guarantee: The state's guarantee of public procurement for needed products.

Process Facilitation Support: Legal and administrative arrangements to accelerate processes such as authorization, allocation, permits, licenses, and registrations to facilitate project-based investments.

R&D and Design Deduction: Allowing the investor company to deduct R&D and design expenses from corporate tax base.

Stamp Tax Exemption: Exemption from stamp tax payments during the investment process.

Property Tax Exemption: Exemption from property tax applied to land and buildings.

Special Consumption Tax Exemption: Exemption from special consumption tax payments in free zones.

ANNEX 2 – PRIORITY INVESTMENT LIST

Investments supported under the Digital Transformation Program or the Green Transformation Program	Defense-related investments based on project approval obtained from the Presidency of Defence Industries	Data center investments that meet the defined technical specifications and standards and have a minimum installed capacity of 3 megawatts
Investments for the production of high-tech products listed as priority products under the Technology-Oriented Industry Move Program, and investments of at least TRY 500 million for the production of high-tech products	Liquefied Natural Gas (LNG) and underground natural gas storage investments of at least TRY 500 million	Investments of at least TRY 200 million by cloud service providers operating in data centers that meet the required technical conditions and standards
Investments in the 6th region (excluding mobile/relocatable investments), and investments evaluated under Provisional Articles 3 and 4	R&D investments and those related to R&D or design projects carried out in R&D or design centers, excluding Istanbul	Transportation investments via railway, seaway, or airway
Nuclear power plant investments	Investments for the production of products with a Technological Product Experience Certificate	Port investments for freight transportation (excluding marinas and yacht harbors)
Solar and wind power plant investments for electricity generation intended for self-consumption in the manufacturing industry, limited to the contracted power in the grid connection agreement	Investments in test centers for medium-high and high-tech products, and test centers established by exporters' associations to support foreign trade	Tourism accommodation investments in culture and tourism protection and development regions, tourism centers, within the jurisdiction of affiliated institutions of the Ministry of Culture and Tourism, or in the field of thermal tourism
Investments subject to environmental licensing under the Regulation on Environmental Permits and Licenses	Software and IT product investments in specialized free zones	Soilless greenhouse investments of 25 decares or more, using domestic greenhouse technologies and based on automation (including computer-controlled climate, irrigation, fertilization, and pesticide systems)
Elderly and/or disabled care centers with a capacity of at least 100 persons	Licensed warehousing investments	Software and IT product investments in specialized free zones
Investments made in existing facilities with an industrial registration certificate for protection against earthquake or fire risks	Investments in disaster technologies based on conformity letters obtained from the Directorate General of Industry	Mining extraction and/or processing investments, and exploration investments conducted in licensed fields by investors holding valid exploration licenses or certificates
Investments for the production of medium-high technology products listed in the priority product list under the Technology-Oriented Industry Move Program, and investments of at least TRY 1 billion for the production of such products (excluding Istanbul)	Private sector investments in nurseries, day care centers, pre-school, primary, secondary and high school education, and training facilities related to the use, repair and maintenance of air vehicles	Electricity generation investments using Group 4-b minerals (as defined in Article 2 of the Mining Law No. 3213, dated 4 June 1985) as inputs, under a valid mining operation license and permit issued by the Ministry of Energy and Natural Resources

ANNEX 3 – CALCULATION OF MINIMUM WAGE

Minimum Wage (Gross and Net)	Amount (TRY)
Net Minimum Wage	22,104.67
Gross Minimum Wage	26,005.50
Social Security Premium (Employer's Share)	3,640.77
Unemployment Insurance Premium	260.06
Total Deduction	3,900.83
Employer Cost	
Gross Minimum Wage	26,005.50
Social Security Premium (Employee's Share)	4,095.87
Employer Unemployment Insurance Premium	520.11
Total Employer Cost	30,621.48



ANNEX 4 – CALCULATION OF TAX REDUCTION



How Does the Tax Reduction Support Work?

Investment Amount: TRY 500,000,000

Investment Type: Priority Investment

Contribution Rate to Investment: 30%

Tax Reduction Rate: 60%

Step 1: Calculating the Support Cap

Contribution to Investment: $\text{TRY } 500,000,000 \times 0.30 = \text{TRY } 150,000,000$

- ✓ This amount is the upper limit of the tax reduction support. Unused portion can be increased annually by the revaluation rate.

Step 2: Calculating Annual Tax Reduction

Assumed Annual Net Profit: TRY 100,000,000

Standard Corporate Tax (25%): $\text{TRY } 100,000,000 \times 0.25 = \text{TRY } 25,000,000$

Tax Reduction (60%): $\text{TRY } 25,000,000 \times 0.60 = \text{TRY } 15,000,000$

- ✓ Thus, the investor will pay TRY 15,000,000 less in taxes each year.

Step 3: Explanation of Total Tax Reduction

The payable corporate tax: $\text{TRY } 25,000,000 - \text{TRY } 15,000,000 = \text{TRY } 10,000,000$

The investor will benefit from a tax advantage of TRY 10,000,000 annually. Since the total eligible support amount is TRY 150,000,000: $\text{TRY } 150,000,000 \div \text{TRY } 10,000,000 = 15$ years

- ✓ In this case example, the tax reduction support may be utilized for up to 15 years. However, as the company's net profit increases, the amount of corporate tax payable will also rise, causing the support to be exhausted earlier.
- ✓ There is no time restriction for the tax reduction support. A company generating higher net profits may reach the upper limit of the tax reduction support in a shorter period of time.



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