Trade Remedies Authority

# Subsidy Questionnaire (Government)
# Case AS0088: Glass containers originating in the Republic of Türkiye (Türkiye)

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| **Period of Investigation (POI):** | 1 January 2025 – 31 December 2025 |
| **Injury period:** | 1 January 2022 – 31 December 2025 |
| **Deadline for response:** | **21 May 2026** |
| **Contact details:** | AS0088@traderemedies.gov.uk |
| **To be completed on behalf of:** | *The Government of Türkiye* |

When you have completed this form, indicate the **confidentiality status** of this document by placing an X in the relevant box below:

☐ Confidential
☑ Non-confidential – will be made publicly available

Your completed response must comprise this questionnaire and the corresponding annex. Please note that you will have to provide a **Confidential** and a **Non-Confidential** version of both the questionnaire and annex, as well as any additional documents you append. All documents should be uploaded to the Trade Remedies Service (www.trade-remedies.service.gov.uk) by **21 May 2026**

# SECTION A: General information

This questionnaire is responded for the sampled companies by the Trade Remedies Authority (TRA), namely

Şişecam Group, comprising of: Türkiye Şişe ve Cam Fabrikaları A.Ş.; and Şişecam Dış Ticaret A.Ş..

Gürok Group, comprising of: Gürok Pazarlama ve Ticaret A.S.; and Gurok Turizm ve Madencilik A.Ş.

The Government of Türkiye (the GOT) is ready to cooperate with TRA for further questions for these companies or affiliated and related companies.

## A1 Identity and contact details

1. Please complete the table below, ensuring that the point of contact given has the authority to provide this information:

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|---|---|
| Government dept./ body/ organisation: | The Ministry of Trade of The Republic of Türkiye |
| Name (point of contact): | |
| Position: | |
| Address: | |
| Telephone No: | +90 312 204 9902 |
| Email: | |
| Website: | https://www.trade.gov.tr/ |

## A2 About the sector

1. Please provide a description of the sector producing glass containers and the relevant upstream industries, including the main input industries. Please detail any changes over the past 5 years such as entry to or exit from the sectors and mergers or acquisitions.

*The GOT does not have any information on glass containers sector and the relevant upstream industries with regard to entry to or exit from the sectors and mergers or acquisitions. However, to be cooperative, we coordinated with the Cement, Glass, Ceramics and Soil Products Exporters' Association (ÇCSİB). According to ÇCSİB:*

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| *Turkish container glass sector is a mature, capital-intensive, and consolidated industry, established in 1935 and currently exporting to more than 170 countries. The sector operates within the broader Turkish glass industry, which has a total production and processing capacity exceeding 4 million tonnes per year. Main producers of container glass in Türkiye are Anadolu Cam Sanayii A.Ş., Baştürk Cam, Gürok Cam Ambalaj (GCA), Marmara Cam, Park Cam San. Ve Tic. A.Ş. and Türkiye Şişe ve Cam Fabrikaları A.Ş.* |
| Appendix reference: |

2. Please describe the main distribution channels in the glass containers sector and the degree of any upstream or downstream vertical integration.

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| *The GOT does not have any information on distribution channels of glass containers sector. However, according to ÇCSİB:*<br><br>*Turkish container glass sector is characterised by a high degree of up-stream vertical integration, particularly for its two largest groups. This integration reflects long-standing commercial strategy and Türkiye's natural endowment of trona (soda ash) and industrial mineral reserves.*<br><br>• *Ciner Group is integrated into natural soda ash production through Eti Soda and Kazan Soda Elektrik (now under the WE Soda corporate brand) and supplies its own Park Cam container glass operation.*<br>• *Gürok Group is less vertically integrated upstream and procures raw materials largely from the open market.*<br>• *Şişecam Group is integrated into soda ash production, as well as into mining and processing of silica sand, dolomite, feldspar, and limestone through its industrial raw materials operations.* |
| Appendix reference: |

3. Please describe any forms of government involvement with either domestic producers of glass containers or upstream raw materials suppliers.

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| *There is no government involvement with the domestic producers of glass containers or the upstream raw material suppliers.* |
| Appendix reference: |

4. Please specify any changes to laws or government regulations that have affected the sector for glass containers since 1 January 2025.

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| *There are no known changes to laws or government regulations that have affected specifically the glass containers sector.* |
| Appendix reference: |

5. Please describe the ownership structure of your domestic industry that produces glass containers. In your response, indicate what share of the industry is

represented by state-invested enterprises (SIEs), state-owned enterprises (SOEs), foreign-invested enterprises (FIEs) and domestically owned private enterprises.

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| *Neither the GOT nor any public or private entity under the control of government, holds direct or indirect ownership interest in any of glass containers producers.* |
| Appendix reference: |

6. Please complete **Annex A1 – Domestic manufacturers & traders** listing all domestic manufacturers and traders of the goods concerned operating in the POI (01/01/2025 – 31/12/2025).

   Where the government is represented in the company or is a shareholder in it, please:
   - provide a description and diagram of the organisational structure covering all subsidiaries and associated companies; and
   - attach copies of the last two annual reports.

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| *Please see our responses to questions 1 and 2 above.* |
| Appendix reference: |

7. Please complete **Annex A2 – Domestic upstream suppliers** listing all domestic upstream suppliers of raw materials related to the production of the good concerned in the POI (01/01/2025 – 31/12/2025).

   Where the government is represented in the company or is a shareholder in it, please:
   - provide a description and diagram of the organisational structure covering all subsidiaries and associated companies; and
   - attach copies of the last two annual reports.

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| *The GOT does not have any information on domestic upstream suppliers of the main inputs related to the production of glass containers.* |
| Appendix reference: |

8. Please use the table below to provide details of any industry associations that represent producers of glass containers (both national and regional).

| **Name of industry association** | **Level of representation (e.g. national)** | **Address** | **Website** | **Contact details (email/telephone no.)** |
|---|---|---|---|---|
| ÇCSİB - Cement, Glass, Ceramics and | National | Ceyhun Atuf Kansu Cd. No: | www.ccsib.org.tr | Tel: +90 312 447 27 40 - 2313 E-mail: ccsib@oaib.org.tr |

| | | | | |
|---|---|---|---|---|
| Soil Products Exporters' Association | | 120, 06520 Çankaya, Ankara | | |
| ASD - Turkish Packaging Manufacturers Association | National | Koşuyolu, Katip Salih Sk. No: 13, 34718 Kadıköy, İstanbul | www.amba-laj.org.tr | Tel: +90 216 545 49 48 E-mail: asd@ambalaj.org.tr |

<add or remove rows as necessary>

## A3 Imports and exports

1. Please complete **Annex A3 – Imports and exports** with quarterly data on import and export volumes and values of glass containers, for the past 4 calendar years. Please specify in the annex whether values are based on ex-works, CIF, FOB, etc.

   **ANSWER:**

   Please see **Exhibit 1**.

2. Please complete **Annex A4 – Upstream imports and exports** with quarterly data for the past 4 calendar years on import and export volumes for the following upstream inputs:
   - Silica sand;
   - Soda ash; and
   - Limestone.

   Please specify in the annex whether values are based on ex-works, CIF, FOB, etc.

   **ANSWER:**

   Please see **Exhibit 2**.

# SECTION B:
# Government involvement in the glass containers sector

## B1 Roles and responsibilities of government

Please identify and describe the specific roles of all levels of central and regional government and/or any public bodies, such as authorities responsible for the administration of Free Trade Zones, that are involved in the activities below. Such roles could relate to administration, government policies, regulations or decisions affecting the relevant sectors, both direct and indirect.

Please provide contact details for the officials responsible for the roles you identify, including mailing address, email address and telephone number.

1. Involvement in policy, economic regulation and decision-making activities related to the production of glass containers and their raw materials.

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| *There is no government involvement in policy, economic regulation and decision-making activities related to the production of glass containers and their raw materials.* |
| Appendix reference: |

2. Involvement in the manufacture, sale, purchase or acquisition of glass containers and the raw materials used in their production.

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| *There is no government involvement in the manufacture, sale, purchase or acquisition of glass containers and the raw materials used in their production.* |
| Appendix reference: |

3. The general supervision of the sector for glass containers, with reference to the management and administration of any SIEs or SOEs that operate within it.

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| *There is no SIE or SOE which supervises the sector of glass containers.* |
| Appendix reference: |

4. Any requirements affecting market entry for production of glass containers and their raw material inputs, including any environmental regulations affecting either sector.

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| *There are no requirements affecting market entry for production of glass containers and their raw material inputs.* |
| Appendix reference: |

5. The integration of producers of glass containers and their raw material inputs.

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| *There is no government involvement in the integration of producers of glass containers and their raw material inputs.* |
| Appendix reference: |

6. The provision of industrial policy and guidance related to the glass containers and/or the raw material input sectors.

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| *There is no industrial policy and guidance related to the glass containers and/or the raw material input sectors.* |
| Appendix reference: |

7. Any regulation of land-use affecting production of glass containers and/or raw material inputs.

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| *There is no regulation of land-use affecting production of glass containers and/or raw material inputs.* |
| Appendix reference: |

8. Any banking or financial regulations relating to production of glass containers and/or raw material inputs.

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| *There is no banking or financial regulation relating to production of glass containers and/or raw material inputs.* |
| Appendix reference: |

9. The inspection and investigation of facilities that produce glass containers, e.g. health and safety compliance, environmental standards and quality assurance.

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| *There is no inspection or investigation for specifically glass containers producers.* |
| Appendix reference: |

10. The issuing of import licenses and certificates for raw materials used in the production of glass containers.

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| *There is no import licenses or certificates for raw materials used in the production of glass containers.* |
| Appendix reference: |

11. The implementation of export controls, including export licensing and supervision of free trade export zones relating to glass containers and the raw material inputs.

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| *There is no implementation of export controls, including the issuing of export licensing relating to glass containers and the raw material inputs. General information on free zones in Türkiye is submitted under Section C.* |
| Appendix reference: |

12. The imposition and supervision of taxation, including export taxes, export tax rebates and value added tax (including any rebates) in relation to glass containers and raw material inputs.

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| *There are no export taxes or export tax rebates in relation to glass containers and raw material inputs. Information on VAT is provided below.* |
| Appendix reference: |

13. The imposition and supervision of taxation (including any rebates) in relation to purchase and sale of land.

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| *There are no imposition and supervision of taxation (including any rebates) in relation to purchase and sale of land in relation to glass containers and raw material inputs.* |
| Appendix reference: |

## B2 Laws and regulations

1. Please list and provide a copy of any laws, regulations, directives or guidelines specific to **the regulation of the price of glass containers and the raw material inputs used to produce them**.
   In your answer, please specify the relevant government authorities responsible for each law or regulation.

| |
|---|
| *There is no laws, regulations, directives or guidelines specific to the regulation of the price of glass containers and the raw material inputs used to produce them.* |
| Appendix reference: |

2. Please list and provide a copy of any laws, regulations, directives or guidelines specific to **investment in projects related to glass containers and raw material inputs** used in their production.
   In your answer, please specify the relevant government authorities responsible for each law or regulation.

| |
|---|
| *There is no laws, regulations, directives or guidelines specific to investment in projects related to glass containers and raw material inputs used in their production.* |
| Appendix reference: |

3. Please list and provide a copy of any laws, regulations, directives or guidelines specific to the administration of **Free Trade Zones** and **Organized Industrial Zones**.
   In your answer, please specify the relevant government authorities responsible for each law or regulation.

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| *Please see Organized Industrial Zones Law in **Exhibit 3**.*<br><br>*The General Directorate of Industrial Zones of the Ministry of Industry and Technology is responsible for the implementation of the Organized Industrial Zones legislation.*<br><br>*Please see Free Zones Law No. 3218 in **Exhibit 4**.*<br><br>*The administration of free zones is under the responsibility of the Ministry of Trade.* |
| Appendix reference: |

## B3 Taxes and tariffs

1. Please provide a schedule for the last 5 calendar years showing the corporate tax rates applicable to producers of both glass containers and its main raw materials (e.g. limestone, silica sand, soda ash) and inputs (e.g. electricity, natural gas). Please explain any differences in taxation rates between and whether these differences are due to government policies.

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| *Corporate tax rates do not differ between sectors. The corporate tax rate was 25% in 2021, 23% in 2022, and 25% in 2023-2025.* |
| Appendix reference: |

2. In relation to the question above, please indicate and provide details of any industry-specific tax exemptions or tax rebates.

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| *There is no industry-specific tax exemptions or tax rebates.* |
| Appendix reference: |

3. Please detail the tariff rates and/or quotas applying to imports and exports of glass containers and/or its main raw materials and inputs during the past 5 calendar years.

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| *There is no quotas applying to imports and exports of glass containers and/or its main raw materials and inputs during the past 5 calendar years. Please see **Exhibit 5** for the tariff rates applied to imports of glass containers and/or its main raw materials and inputs.* |
| Appendix reference: |

4. Please provide a schedule for value added tax (VAT) or equivalent export rebates applicable to exports of glass containers and/or its main raw materials and inputs for the last 5 calendar years.

*According to the Article 11/1-a of VAT Law No:3065; all export deliveries are exempted from VAT. On the other hand, there is no specific VAT exemption for the exports of glass containers and/or its main raw materials.*

Appendix reference:

5. Please provide a schedule for value added tax (VAT) or equivalent export rebates applicable to exports of goods from Free Trade Zones and Organized Industrial Zones for the past 5 calendar years.

*As free zones are deemed to be outside the customs territory, deliveries of goods made to such zones from within Türkiye fall within the scope of the "Export Exemption" pursuant to Article 11/1-a of the VAT Law.*

*The export exemption regulation in question covers all exports of goods and services, rather than a specific group of goods and services.*

Appendix reference:

6. If any export quotas have applied to glass containers and/or its main raw materials and inputs during the last 5 calendar years, please specify the relevant government authorities responsible for setting and monitoring the quotas.

*N/A.*

Appendix reference:

7. Please detail the tariff rates and/or quotas applying to imports and exports of machinery used in the production of glass containers (capital goods such as glass furnaces, I.S Machines for glass forming, annealing lehrs, compressors, batch plant components and forehearths) during the past 5 calendar years.

*The GOT does not have information regarding the machinery used in the production of glass containers stated above. However, we are ready to provide the information if the TRA provides us with the relevant information.*

Appendix reference:

8. Please provide a schedule for value added tax (VAT) and/or consumption taxes applicable to purchases of machinery used in the production of glass containers (capital goods) for the last 5 calendar years.

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| *The GOT does not have information regarding the machinery used in the production of glass containers stated above. However, we are ready to provide the information if the TRA provides us with the relevant information.*<br><br>*No separate VAT or consumption tax regime specifically applicable to the glass container industry exists.* |
| Appendix reference: |

9. Please provide a schedule for value added tax (VAT) and/or consumption taxes applicable to purchases of land for the last 5 calendar years.

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| *Under Turkish legislation, purchases of land located in Organized Industrial Zones ("OIZs") may benefit from certain VAT exemptions. Pursuant to Article 17/4-k of VAT Law No. 3065, deliveries of land by economic enterprises established for the purpose of creating Organized Industrial Zones ("OIZs") and small industrial sites are exempt from VAT.*<br><br>*In this context, deliveries of land located within OIZ boundaries to investor companies may benefit from VAT exemption, provided that the statutory requirements are fulfilled.*<br><br>*Furthermore, as free zones are deemed to be outside the customs territory, certain transactions carried out within free zones may benefit from VAT exemptions under the VAT legislation and the Free Zones legislation, subject to the nature of the transaction and the fulfilllment of the relevant legal conditions.* |
| Appendix reference: |

## B4 Financial assistance

1. Please provide details of any financial assistance provided, in the last 5 calendar years, by the government of Türkiye to producers of glass containers or raw material inputs.

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| *Please see Section C below.* |
| Appendix reference: |

2. Please provide details of any government involvement in the issuance of debt and/or equity instruments to any company involved in the production of glass containers and/or the raw material inputs industries in the last 5 calendar years. In each case, please provide:
   - name and address of each relevant company;
   - reasoning for the form of financial instrument(s) used;
   - the number and value of shares or bonds;

- the period of investments; and
- the rate of return(s) and/or expected yields.

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| *There is no government involvement in the issuance of debt and/or equity instruments to any company involved in the production of glass containers and/or the raw material inputs industries.* |
| Appendix reference: |

3. If any of the instruments identified in the question above are listed in any securities exchange in Türkiye or abroad, please identify:
   - the name of the securities exchange; and
   - any known trading restrictions by the company and/or the securities exchange.

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| *This information can be obtained from respondent companies.* |
| Appendix reference: |

4. Please indicate and specify the value of any government of Türkiye guarantee(s) for any commercial loans provided to any companies involved in producing glass containers or the raw material inputs in the last 5 calendar years.

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| *This information can be obtained from respondent companies.* |
| Appendix reference: |

5. Please explain the financial assistance, including loans, provided by the government of Türkiye to Organized Industrial Zones in the last 10 years. Please refer to:
   - The process by which OIZ administrations apply for financial assistance
   - The criteria by which decisions are made regarding whether to provide financial assistance
   - Whether financial assistance is provided for specific purposes, such as construction of certain infrastructure or provision of utilities
   - The terms and conditions, including repayment terms, of any loans

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| *The Ministry of Industry and Technology provides loans to OIZs for infrastructure and land costs (at a 3% interest rate and a 13-year term.) These loans are given to the OIZ management; they are not given to individual firms located in the OIZ. The amount of credit provided is limited by the state's budgetary resources. Not all OIZs requesting loans can receive them.*<br><br>*In this context, the total amount of credit given to OIZs in the last 10 years is [redacted – commercially sensitive information] at 2026 prices.* |
| Appendix reference: |

## B5 Market access and government policy initiatives

1. Please provide details on whether any producers of glass containers or the raw material inputs operating in your country have required any types of licenses for production, or government verification for entering the market in the last 5 calendar years? If so, please substantiate your answer with evidence.

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| *All manufacturers in Türkiye must register to the Industrial Registry Certificate System according to the Article 2 of the Law of the Industrial Registration No. 6948 (See **Exhibit 6**). Therefore, all manufacturers in Türkiye are required to have an industrial registry certificate.* |
| Appendix reference: |

2. Please indicate and explain any restrictions (such as limits or quotas) placed on the production and/or export of glass containers in Türkiye in the last 5 calendar years. Please substantiate your answer with evidence.

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| *There are no restrictions (such as limits or quotas) placed on the production and/or export of glass containers in Türkiye.* |
| Appendix reference: |

3. Please identify and provide details of any government policies and/or initiatives that directly or indirectly affect the glass containers sector or the raw material inputs industries.

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| *There are no specific policies and/or initiatives that directly or indirectly affect the glass containers sector or the raw material inputs industries.* |
| Appendix reference: |

4. Please identify and explain any government of Türkiye economic, industrial or social strategies, plans and frameworks, in effect since 1 January 2025, that directly or indirectly affect producers of glass containers or their raw material inputs. Please substantiate your answer with evidence.

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| *2024 – 2026 Medium Term Program prepared by the Ministry of Treasury and Finance and the Presidency of Strategy and Budget is attached in **Exhibit 7**.* |
| Appendix reference: |

# SECTION C: Subsidies

## C1 Subsidy programmes

**Table 1 – Subsidy programmes** below lists the programmes that are being investigated. Please note that programme titles listed are to the best of the TRA's knowledge and may differ from official programme titles used by the government of Türkiye.

Please provide the information requested for each of the programmes identified in the table below and for any additional programmes the government of Türkiye has identified. To be relevant to this investigation, programmes should have conferred a benefit for producers of glass containers during the POI.

**Table 1 - Subsidy programmes**

| # | Description | Type of financial contribution | Supporting legislation / policies | Summary of allegation(s) |
|---|---|---|---|---|
| 1 | Loans and loan guarantees | Direct transfer of funds | Organized Industrial Zones Law No. 4562 (OIZ)[1], Regional Investment Incentive Scheme (RIIS)[2] | The applicant alleges that Turkish producers of the goods concerned benefit from subsidised loan interest payments through the RIIS. Additionally, it alleges that producers situated in Organized Industrial Zones benefit from preferential loans. |
| 2 | Tariff/tax exemptions (including VAT/Sales Tax) | Government revenue foregone or not collected | Organized Industrial Zones Law No. 4562, Regional Investment Incentive Scheme, Free Zones[3] as outlined in Free Zones Law 3218[4] | The applicant alleges that Turkish producers of the goods concerned benefit from VAT and customs duty exemptions for purchases of land and capital goods, through the RIIS and OIZ schemes. Furthermore, it alleges that producers situated within Free Zones benefit from VAT and Special Consumption Tax exemptions for goods and services, in addition to customs duty exemptions for imported goods. |

[1] https://www.invest.gov.tr/en/investmentguide/pages/investment-zones.aspx
[2] https://www.trade.gov.tr/investment/schemes/regional-investments
[3] https://www.trade.gov.tr/free-zones/advantages-of-the-turkish-free-zones
[4] http://www.lawsturkey.com/law/free-zones-law-3218?s=OSB+regulation#

| | | | | |
|---|---|---|---|---|
| 3 | Allocation of land | Government provision of goods or services | Organized Industrial Zones Law No. 4562, Regional Investment Incentive Scheme, | The applicant alleges that Turkish producers of the goods concerned benefit from preferential prices for the purchase of land in OIZs. It also alleges that producers can be allocated land on favourable terms through investment incentive certificates, as part of the RIIS. |
| 4 | Provision of goods and services | Government provision of goods or services | Organized Industrial Zones Law No. 4562 | The applicant alleges that Turkish producers of the goods concerned situated in Organised industrial Zones receive preferential prices for the provision of natural gas, electricity, sewage treatment and water. |
| 5 | Preferential Tax Programmes | Government revenue foregone or not collected | Organized Industrial Zones Law No. 4562, Regional Investment Incentive Scheme, Free Zones | The applicant alleges that Turkish producers of the goods concerned benefit from various tax exemptions and reductions, including:<br>• Stamp Duty (OIZ/Free Zones)<br>• Property Tax (OIZ)<br>• Corporate Tax (RIIS/Free Zones)<br>• Income Tax (on employee salaries) (RIIS)<br>• Social Security Premiums (RIIS) |
| 6 | Grants | Direct transfer of funds | Regional Investment Incentive Scheme | The applicant alleges that Turkish producers of the goods concerned benefit from grants through the RIIS. |
| 7 | Export Credits and Financing | Direct transfer of funds | Free Zones | The applicant alleges that Turkish producers of the goods operating in Free Zones benefit from export credits and financing. |

1. Please use the text box below to record any programmes in **Table 1 – Subsidy programmes** that the government of Türkiye is unfamiliar with. If the government of Türkiye is aware of the programme that it seems to relate to, or one that is similar, please provide its official name and its subsidy type below. In addition, please include any such programmes in the table above and answer the questions that follow with reference to these programme(s).

*There are no Loans and loan guarantees (Program no.1) program provided by the Government of Türkiye with respect to OIZs. As explained above OIZ's themselves may benefit from loans rather than the companies. Therefore, this is not a subsidy program concerning the companies and this program is not responded with respect to OIZs.*

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| *On the other hand, information on incentives with regards to Regional Investment Incentive Scheme is provided under Program No:6.*<br><br>*There are no preferential prices of land in OIZs (Program no.3) with respect to glass container producers. Application fails to explain what is meant by this alleged program. On the other hand, information on incentives with regards to Regional Investment Incentive Scheme is provided under Program No:6.*<br><br>*There are no special Provision of goods and services (Program no.4) with respect to glass containers sector. Information on the goods and services can be obtained from the respondent companies.*<br><br>*[redacted – commercially sensitive information .] Therefore, related parts with respect to Free Zones under Program 5 are not responded. On the other hand, information on incentives with regards to Regional Investment Incentive Scheme is provided under Program No:6.*<br><br>*GOT is not aware of a program relating to producers of the goods operating in Free Zones benefitting from export credits and financing (Program No.7). GOT is ready to cooperate when TRA gives more information regarding this issue.* |
| Appendix reference: |

2. Please indicate in the text box below if the government of Türkiye is aware of any other programmes that constitute a subsidy and are not addressed in **Table 1** or in the question above. This includes any market development assistance programmes or domestic support programmes that are related to the production of glass containers and conferred a benefit during the POI (01/01/2025 – 31/12/2025).

   Please add any such programmes to **Table 1**, clearly indicating the subsidy type and name of the programme.

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| *N/A.* |
| Appendix reference: |

**Program 2. Tariff/tax exemptions (VAT Exemption-OIZ)**

# C2 General information on programmes

1. Please answer each of the following questions for **all** programmes listed in **Table 1**, including any additional programmes that have been identified in the previous section.

   Please use the programme numbers listed in the table when referencing programmes and provide evidence to support responses.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;

**ANSWER:**

The purpose of the program is to gather industrial enterprises in organized industrial zones.

- the nature or form of the subsidy;

**ANSWER:**

Land sales made by OIZ's to the companies located in the OIZ are exempt from VAT.

- the nature of benefits or concessions granted;

**ANSWER:**

Due to the secrecy provisions related to taxes in Türkiye, information whether the respondent companies used this program can be obtained from the respondent companies' records. [redacted – commercially sensitive information].

- when the programme was established;

**ANSWER:**

It has been in effect since 22/7/1998.

- the duration of the programme; and

**ANSWER:**

There is no specified duration for this program.

- the laws and regulations under which the subsidy is granted (including English translations);

**ANSWER:**

According to Article 17, paragraph 4, subparagraph (k) of the Value Added Tax Law No. 3065, land sales in OIZs are exempt from VAT. Please see **Exhibit 8.**

- how the programme operates; and
- which government of Türkiye authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

**ANSWER:**

VAT is not calculated on the invoice issued by the OIZ for the land sale. The Ministry of Treasury and Finance is responsible for administering the program.

## C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

| |
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| *There are no application fees. VAT is not calculated on invoices related to land sales. The Ministry of Treasury and Finance is responsible for administering the program.* |
| Appendix reference: |

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

| |
|---|
| *There is no specific process for approving or rejecting an application. VAT is not calculated on invoices related to land sales.* |
| Appendix reference: |

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:

a. Please specify whether eligibility for the programme is at all conditional on a company's industry, sector or type of goods produced.

| |
|---|
| *No eligibility is not conditional on a company's industry, sector or type of goods produced.* |
| Appendix reference: |

b. Please specify whether eligibility for the programme is at all conditional on a company's export performance. If so, please provide details of the criteria that apply.

| |
|---|
| *No. Eligibility is not conditional on a company's export performance.* |
| Appendix reference: |

c. Please specify whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods, and if so, please provide details.

| |
|---|
| *No. Eligibility is not conditional on a company's use of domestic goods over imported goods.* |
| Appendix reference: |

d. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

| |
|---|
| *No. Eligibility is not conditional on the location of companies or industries within specific regions. The program is implemented in OIZ which are located countrywide and are not established in a specific region. Any company located in a OIZ may benefit from this exemption.* |
| Appendix reference: |

e. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

| |
|---|
| *No. Eligibility is not limited to any individual or groups of companies and/or industries.* |
| Appendix reference: |

## C4 Subsidies received under the programmes

1. Please complete **Annex C1 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during the POI (01/01/2025 – 31/12/2025). This may include

benefits from programmes that were in place well before the POI. Please add additional rows as required.

Please ensure the columns under 'Programme information' are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

**ANSWER:**

Among the respondent companies, [redacted – commercially sensitive information]

On the other hand, information whether the respondent companies purchased land from OIZs can be obtained from respondent companies.

2. Please identify and provide copies of any contractual agreements between the government of Türkiye and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

| |
|---|
| *N/A.* |
| Appendix reference: |

3. For **each** programme beneficiary listed in **Annex C1 – Programme beneficiaries**, please answer the following questions:

   a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also explain how the amount stated in **Annex C1** has been estimated, including the methodology and assumptions used (if relevant).

| |
|---|
| *Due to the tax secrecy, information on usage of the programs by the respondent companies can be obtained from respondent companies.* |
| Appendix reference: |

   b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Foreign Authority.

| |
|---|
| *N/A.* |
| Appendix reference: |

   c. Please state whether any of the company's functions are undertaken on behalf of the government of Türkiye and specify whether the company is required to support the government of Türkiye's policies.

| |
|---|
| *No.* |
| Appendix reference: |

d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Foreign Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

| |
|---|
| *No.* |
| Appendix reference: |

e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Foreign Authority.

| |
|---|
| *N/A.* |
| Appendix reference: |

4. For **each** SIE and SOE identified in **Annex C**, if any, please answer the following questions:

a. Please indicate any payments and/or injections of funds provided by the government of Türkiye to the SIE/SOE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

| |
|---|
| *N/A.* |
| Appendix reference: |

b. Please identify and provide details on whether the SIE/SOE has any financial liabilities with any financial institutions in which the government of Türkiye holds an interest.

| |
|---|
| *N/A.* |
| Appendix reference: |

c. Please detail how each SIE/SOE funds its operations.

| |
|---|
| *N/A.* |
| Appendix reference: |

d. Please explain how and to whom the SIE/SOE distributes its profits.

| |
|---|
| *N/A.* |
| Appendix reference: |

e. Please explain how the performance of the SIE/SOE is measured, specifying which authority in the government of Türkiye inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

| *N/A.* | |
|---|---|
| | Appendix reference: |

f. Please provide details of any official government of Türkiye reporting methods and/or procedures that the SIE/SOE must comply with.

| *N/A.* | |
|---|---|
| | Appendix reference: |

**Program 2: Tariff/tax exemptions (Free Zones- Tariff and VAT exemptions)**

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;

**ANSWER:**

Free Zones Law No: 3218 dated June 6, 1985 was launched in the mid-1980's as part of the economic liberalization program pursued by the Government. The Law covers issues on the establishment of free zones, the determination of areas and borders and the scope of activities of the free zones, the management and operation of free zones, the establishment of buildings and facilities in the zones. There are currently 19 free zones in Türkiye located country-wide. They are not established in a specific region.

According to Article 6 of the Free Zones Law No. 3218, trade between free zones and other countries is not subject to the customs regulations. Thus, goods entering free zones from other countries or other free zones are exempt from import duties. The import duties will not be collected as long as the goods are not imported to Türkiye or not used in production of goods which will be imported to Türkiye. Therefore, if the goods are imported to Türkiye, all import duties will be paid by the importer company.

Under Article 16, Clause (c) of Value Added Tax Law No. 3065 which is attached at **Exhibit 8**, the goods which are produced in a free zone are exempted from value added tax only if they are exported to other countries or to other free zones.

- the nature or form of the subsidy;

**ANSWER:**

This is an exemption of customs tariff and VAT.

- the nature of benefits or concessions granted;

**ANSWER:**

According to Article 6 of the Free Zones Law No. 3218, trade between free zones and other countries is not subject to the customs regulations. Thus, goods entering free zones from other countries or other free zones are exempt from import duties. The import duties will not be collected as long as the goods are not imported to Türkiye or not used in production of goods which will be imported to Türkiye. Therefore, if the goods are imported to Türkiye, all import duties will be paid by the importer company.

Under Article 16, Clause (c) of Value Added Tax Law No. 3065, the goods which are produced in a free zone are exempted from value added tax only if they are exported to other countries or to other free zones.

- when the programme was established;

**ANSWER:**

This program was established in 1984.

- the duration of the programme; and

**ANSWER:**

There is no specified duration for this program.

- the laws and regulations under which the subsidy is granted (including English translations);

**ANSWER:**

The program is operated under Article 6 of the Free Zones Law No. 3218 and Article 16, Clause (c) of Value Added Tax Law No. 3065.

- how the programme operates; and

**ANSWER:**

Real persons or legal entities who intend to engage in operations in the free zones may submit their Operating License Application Form to the Ministry of Trade in order to obtain an Operating License.

There is no application process to benefit from this program. Any company with a valid operating license in a free zone may benefit from the tax exemptions. Companies make tax declarations by showing this situation in their annual balance sheets and income statements.

- which government of Türkiye authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

**ANSWER:**

Ministry of Trade, Directorate General of Free Zones is responsible for administering the free zones. It is located at Söğütözü Mah. 2176. Cad. No: 63, 06530 Çankaya/ANKARA. Ministry of Trade keeps records of companies and their licences.

Ministry of Treasury and Finance is responsible for administering the programs under the Provisional Article 3 of the Free Zones Law. It is located at Devlet Mah. Merasim Cad. No:9/1 06450, Çankaya/ANKARA.

## C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes

that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

| |
|---|
| *There is no application process to benefit from this program. Any company with a valid operating license in a free zone may benefit from the tax exemptions. Companies make tax declarations by showing this situation in their annual balance sheets and income statements.* |
| Appendix reference: |

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

| |
|---|
| *Please see response to question 1 above.* |
| Appendix reference: |

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:

   a. Please specify whether eligibility for the programme is at all conditional on a company's industry, sector or type of goods produced.

| |
|---|
| *No* |
| Appendix reference: |

   b. Please specify whether eligibility for the programme is at all conditional on a company's export performance. If so, please provide details of the criteria that apply.

| |
|---|
| *No* |
| Appendix reference: |

   c. Please specify whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods, and if so, please provide details.

| |
|---|
| *No* |
| Appendix reference: |

d. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

| *No* | |
|---|---|
| | Appendix reference: |

e. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

| *No* | |
|---|---|
| | Appendix reference: |

## C4 Subsidies received under the programmes

1. Please complete **Annex C1 – Programme beneficiaries** identifying **all** companies that accrued or received a subsidy (or subsidies) under the programmes during the POI (01/01/2025 – 31/12/2025). This may include benefits from programmes that were in place well before the POI. Please add additional rows as required.

   Please ensure the columns under 'Programme information' are populated using the exact information in **Table 1**, ensuring any programme(s) detailed in Section C1 are included.

**ANSWER:**

Şişecam Dış Ticaret A.Ş. is located in a Free Zone and [ redacted – commercially sensitive information ] ]

2. Please identify and provide copies of any contractual agreements between the government of Türkiye and any companies that receive benefits under the programme (e.g. loan contracts, grant contracts, etc.).

| *N/A* | |
|---|---|
| | Appendix reference: |

3. For **each** programme beneficiary listed in **Annex C1 – Programme beneficiaries**, please answer the following questions:

   a. Please explain the subsidy (or subsidies) provided to the beneficiary. Include an explanation of whether the subsidy was one-off or recurring, including the years it recurred and whether the subsidy varied between years. Please also

explain how the amount stated in **Annex C1** has been estimated, including the methodology and assumptions used (if relevant).

| |
|---|
| *There is no application process to benefit from this program. Any company with a valid operating license in a free zone may benefit from the tax exemptions. Companies make tax declarations by showing this situation in their annual balance sheets and income statements.* |
| Appendix reference: |

b. Please indicate what functions the company performs and specify whether the nature of any such functions could be recognised as being equivalent to those of a Foreign Authority.

| |
|---|
| *N/A* |
| Appendix reference: |

c. Please state whether any of the company's functions are undertaken on behalf of the government of Türkiye and specify whether the company is required to support the government of Türkiye's policies.

| |
|---|
| *N/A* |
| Appendix reference: |

d. If the company has been trusted, vested or tasked with any responsibility normally associated with a Foreign Authority please specify the nature and function of this responsibility and provide copies of the relevant legal instruments or regulations.

| |
|---|
| *N/A* |
| Appendix reference: |

e. Please indicate whether the company has the authority to entrust or direct a private body to undertake responsibilities or functions on behalf of the Foreign Authority.

| |
|---|
| *N/A* |
| Appendix reference: |

4. For **each** SIE and SOE identified in **Annex C**, if any, please answer the following questions:

a. Please indicate any payments and/or injections of funds provided by the government of Türkiye to the SIE/SOE (e.g. grants, awards, purchase of shares, injection of capital funds etc.). Please detail the date, amount and the reason(s) for the provision.

| |
|---|
| *N/A* |
| Appendix reference: |

b. Please identify and provide details on whether the SIE/SOE has any financial liabilities with any financial institutions in which the government of Türkiye holds an interest.

| |
|---|
| *N/A* |
| Appendix reference: |

c. Please detail how each SIE/SOE funds its operations.

| |
|---|
| *N/A* |
| Appendix reference: |

d. Please explain how and to whom the SIE/SOE distributes its profits.

| |
|---|
| *N/A* |
| Appendix reference: |

e. Please explain how the performance of the SIE/SOE is measured, specifying which authority in the government of Türkiye inspects or reviews its performance (e.g. output and quality performance, employee performance, financial performance etc.) Include an explanation of what action, if any, is taken by such authorities if its performance targets are not met.

| |
|---|
| *N/A* |
| Appendix reference: |

f. Please provide details of any official government of Türkiye reporting methods and/or procedures that the SIE/SOE must comply with.

| |
|---|
| *N/A* |
| Appendix reference: |

**Program 3: Allocation of land**

**ANSWER:**

There are no preferential prices of land in OIZs (Program no.3) with respect to glass container producers. Application fails to explain what is meant by this alleged program. On the other hand, information on incentives with regards to Regional Investment Incentive Scheme is provided under Program No:6.

**Program 4: Provision of goods and services**

**ANSWER:**

The GoT does not conduct any programs regarding the provision of natural gas, electricity, sewage treatment or water with respect to glass containers sector. Information on the providers of the goods and services can be obtained from the respondent companies. On the other hand, the GoT is ready to cooperate if TRA needs further information regarding this alleged program.

**Program 5: Exemption from stamp tax in OIZs and Free Zones**

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;

**ANSWER:**

Contracts and undertakings related to land allocations to the companies located in the OIZs and free zones are exempt from stamp duty.

On the other hand, the transactions carried out by taxpayers, who have obtained an operating license to operate in the free zones, regarding their activities conducted within these zones, shall be exempt from all kinds of taxes, duties, and fees including stamp tax.

- the nature or form of the subsidy;

**ANSWER:**

This is a tax exemption.

- the nature of benefits or concessions granted;

**ANSWER:**

Contracts and undertakings related to land allocations to the companies located in the OIZs and free zones are exempt from stamp duty. On the other hand, the transactions carried

out by taxpayers, who have obtained an operating license to operate in the free zones, regarding their activities conducted within these zones, shall be exempt from all kinds of taxes, duties, and fees including stamp tax.

- when the programme was established;

**ANSWER:**

Exemption regarding the land allocation has been in effect since 18/06/2017 and stamp tax exemption in free zones has been in effect since 29/1/2004.

- the duration of the programme; and

**ANSWER:**

There is no specified duration for this program.

- the laws and regulations under which the subsidy is granted (including English translations);

**ANSWER:**

Land allocation exemption exists based on the provision of the 53rd paragraph under the heading "IV-Papers related to commercial and civil transactions" of Table (2) annexed to the Stamp Duty Law No. 488, "Contracts and undertakings drawn up regarding the allocation of plots of land located in organized industrial zones, free zones, industrial zones, technology development zones and industrial estates." Stamp tax exemption in free zones is implemented pursuant to Free Zones Law No. 3218.

- how the programme operates; and
- which government of Türkiye authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

**ANSWER:**

In exempt transactions, individuals or organizations that are required to collect and deposit stamp duty with the relevant Revenue Administration when preparing contracts and undertakings do not collect stamp duty. The Ministry of Treasury and Finance is responsible for administering the program.

## C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

| |
|---|
| *There are no application fees. Abovementioned transactions are exempt from stamp duty. The Ministry of Treasury and Finance is responsible for administering the program.* |
| Appendix reference: |

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

| |
|---|
| *There is no specific process for approving or rejecting an application. Abovementioned transactions are exempt from stamp duty.* |
| Appendix reference: |

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:

   a. Please specify whether eligibility for the programme is at all conditional on a company's industry, sector or type of goods produced.

| |
|---|
| *No, eligibility for the programme is not at all conditional on a company's industry, sector or type of goods produced.* |
| Appendix reference: |

b. Please specify whether eligibility for the programme is at all conditional on a company's export performance. If so, please provide details of the criteria that apply.

| |
|---|
| *No. Eligibility is not conditional on a company's export performance.* |
| Appendix reference: |

c. Please specify whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods, and if so, please provide details.

| |
|---|
| *No. Eligibility is not conditional on a company's use of domestic goods over imported goods.* |
| Appendix reference: |

d. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

| |
|---|
| *No. Eligibility is not conditional on the location of companies or industries within specific regions. The program is implemented in OIZs and free zones which are located countrywide and are not established in a specific region. Any company located in a OIZs or free zones may benefit from this exemption.* |
| Appendix reference: |

e. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

| |
|---|
| *No. Eligibility is not limited to any individual or groups of companies and/or industries.* |
| Appendix reference: |

**Program no 5: Exemption from property tax**

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;

**ANSWER:**

The aim of this exemption is to gather industrial enterprises in specific areas for a healthier industrial environment in every aspect. The program provides property tax exemption

for the buildings which are in the organized industrial zones, free zones, industrial zones, technology development zones and industrial sites.

- the nature or form of the subsidy;

**ANSWER:**

This program is an exemption from property tax.

- the nature of benefits or concessions granted;

**ANSWER:**

This program is an exemption from property tax.

- when the programme was established;

**ANSWER:**

The program was established by Article 4 of Law No. 3365 which appended clause (f) to Article 5 of Property Tax Law No. 1319 on and came into force on January 1, 1987. According to Article 5(f) of Property Tax Law No. 1319, buildings in OIZs and Free Zones were exempted from property tax for 5 years following the completion of the construction.

However, Article 5(f) of Property Tax Law No. 1319 was repealed on July 1, 2017 with Article 11 of Law No. 7033 dated June 18, 2017 and with the sentence which was appended to Article 4(m) of Property Tax Law No. 1319 with Article 10 of Law No. 7033 buildings in OIZs and Free Zones are exempted from the property tax permanently.

- the duration of the programme; and

**ANSWER:**

There is no specified duration.

- the laws and regulations under which the subsidy is granted (including English translations);

**ANSWER:**

Please see **Exhibit 9**.

- how the programme operates; and

**ANSWER:**

There are no specific criteria governing the eligibility for this program. Any company with a valid operating license in a free zone or operating in OIZs, benefits from the property tax exemption for its building(s) as of July 1, 2017. On the other hand, owners of buildings located in free zones and OIZs covered by this law are eligible for the exemption under this program. Owners, not tenants, who are responsible for paying property taxes can benefit from the building tax exemption under this program. The property tax exemption is administered by municipalities.

- which government of Türkiye authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

**ANSWER:**

Exemption from property tax program is administered by the Ministry of Treasury and Finance which is a national government agency. It is located at Devlet Mah. Merasim Cad. No:9/1 06450, Çankaya, Ankara/TÜRKİYE.

## C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

*There is no application process within the Article 4(m) of Property Tax Law No. 1319. As of July 1, 2017, buildings within OIZs and free zones are exempted from property tax.*

| Appendix reference: |
|---|

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

| *There are no specific criteria governing the eligibility for this program. Any company with a valid operating license in a free zone or operating in OIZs, benefits from the property tax exemption for its building(s) as of July 1, 2017. On the other hand, owners of buildings located in free zones and OIZs covered by this law are eligible for the exemption under this program. Owners, not tenants, who are responsible for paying property taxes can benefit from the building tax exemption under this program.* |
|---|
| Appendix reference: |

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:

   a. Please specify whether eligibility for the programme is at all conditional on a company's industry, sector or type of goods produced.

| *No. Eligibility is not at all conditional on a company's industry, sector or type of goods produced.* |
|---|
| Appendix reference: |

   b. Please specify whether eligibility for the programme is at all conditional on a company's export performance. If so, please provide details of the criteria that apply.

| *No. Eligibility is not conditional on a company's export performance.* |
|---|
| Appendix reference: |

   c. Please specify whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods, and if so, please provide details.

| *No. Eligibility is not conditional on a company's use of domestic goods over imported goods.* |
|---|
| Appendix reference: |

   d. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

| |
|---|
| *No. Eligibility is not conditional on the location of companies or industries within specific regions. Free zones and OIZ's are located countrywide.* |
| Appendix reference: |

e. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

| |
|---|
| *No. Eligibility is not limited to any individual or groups of companies and/or industries.* |
| Appendix reference: |

**Program no.6: RIIS**

**ANSWER:**

Before May 29 2025, the relevant schemes were governed by Decree No. 2012/3305, which entered into force on 15 June 2012. Subsequently, the MoIT introduced a new framework in May 2025, which entered into force on 29 May 2025 through Decree No. 2025/9903.

Until 2025, Investment incentive program (IEP) consisted of 4 separate incentive schemes: "Regional Investment Incentive Scheme" (RIIS), "Large Scale Investment Incentive Scheme" (LSIIS), "Strategic Investment Incentive Scheme" (SIIS) and "General Investment Incentive Scheme" (GIIS). However, pursuant to the Decree No. 2025/9903 investment incentive system in Türkiye has slightly changed, although support measures remained similar.

Since new IEP system is valid for POI, the questions regarding IEP are responded in accordance with the new system.

For **each** programme, please provide full details of the following:

- the policy objective and/or purpose of the programme;

**ANSWER:**

The government policy behind IEP is to steer savings into high added value investments, to boost production and employment, to encourage regional, large scale and strategic investments with high research and development content for increasing international competitiveness, to increase foreign direct investments, to reduce regional development disparities, to

promote investments for clustering, environment protection and R&D.

- the nature or form of the subsidy;

**ANSWER:**

Pursuant to the Decree No. 2025/9903 IEP consists of 2 separate incentive schemes: "Türkiye Century Development Initiative" (TCDI) and "Sectoral and Regional Incentive System" (SRIS).

A company should have an investment incentive certificate issued by Ministry of Industry and Technology (MoIT) to have a support under IEP.

The scope of each incentive scheme under the Decree No. 2025/9903 varies with different aspects of support measures which are provided in the table below:

IIS consists of the TCDI and the SRIS.

TCDI consists of three programmes:

1. Technology Initiative Programme: Within the scope of the Technology Initiative Programme, investments related to products or technologies included in the Priority Product List are supported. Investments to be supported under the Technology Initiative Programme are evaluated on a project-by-project basis by the Technology Initiative Programme Evaluation Committee, and an Investment Incentive Certificate is issued for projects considered eligible following the evaluation. The product list applicable to the programme is published by the Ministry each year in January.
   2. Local Development Initiative Programme: The Local Development Initiative Programme aims to reduce regional development disparities and to enhance the competitiveness of regions. The investment areas to be supported under the Programme are determined on the basis of criteria such as the socio-economic development level and geographical potential of provinces, the utilisation of idle resources, the fulfilment of local needs, the development of sectors that are not currently present in the region but have a high potential for success, the support of forward and backward linked sectors, as well as employment potential and clustering effects. Investments to be supported under the Local Development Initiative

Programme are evaluated on a project-by-project basis by the Local Development Initiative Programme Evaluation Committee**,** and an Investment Incentive Certificate is issued for projects considered eligible following the evaluation. The product list applicable to the programme is published by the Ministry each year in January.

3. Strategic Initiative Programme: Under the Strategic Initiative Programme, investments in the manufacturing sector that generate high value added, meet the critical needs of the country, ensure security of supply, reduce external dependency, enhance international competitiveness and contain a high level of research and development are supported. Investments carried out within the scope of the Digital Transformation Programme and the Green Transformation Programme may also be supported under this Programme. The product list applicable to the programme is published by the Ministry each year in January.

The Sectoral and Regional Incentive System consists of two programmes:

1. Priority Investments Incentive Scheme: Under the Priority Investments Incentive Scheme**,** the investment areas specified in Article 9 of the Decree are eligible for support.
2. Targeted Investments Incentive Scheme: Investment areas listed in Annex-3 of the Decree are supported under the Targeted Investment Incentive System, provided that the specified conditions are met.

Support Measures:

1. Value Added Tax (VAT) Exemption: VAT exemption is applied to the purchase or leasing of investment goods, including machinery and equipment to be procured domestically or imported, as well as software and intangible rights included within the scope of the Investment Incentive Certificate. Under this measure, VAT is not charged on such transactions.
2. Customs Duty Exemption: Customs duty exemption refers to the application of a 0% customs duty rate on imported machinery and equipment classified as invest-

ment goods under the Investment Incentive Certificate, in accordance with the applicable Import Regime Decision.

3. Tax Reduction: Income tax or corporate tax is applied at a reduced rate of up to 60% until the investment contribution amount foreseen for the investment project is reached.
4. Social Security Premium Support (Employer's Share) : Within the scope of the additional employment created by the investment, the employer's share of the social security premium corresponding to the minimum wage is covered by the Ministry at the following rates: 100% for investments in Region 6, 50% for investments in other regions. Only companies that have obtained a completion visa for their investment projects are eligible to benefit from this support.
5. Social Security Premium Support (Employee's Share): The employee's share of the social security premium corresponding to the minimum wage for the additional employment created under the Investment Incentive Certificate is covered by the Ministry. This support is applicable only to investments carried out in Region 6.
6. Interest or Profit Share Support **:** Interest or profit share support is a financing support mechanism provided for investment loans with a maturity of at least one year used within the scope of an Investment Incentive Certificate.

   Under this support, a certain portion of the interest or profit share payable on the loan, used for up to 70% of the registered fixed investment amount, is covered by the Ministry.
7. Investment Land Allocation: Investment land may be allocated to investments holding an Investment Incentive Certificate in accordance with the procedures and principles determined by the Ministry of Environment, Urbanization and Climate Change.

   For investments supported under the Türkiye Century Development Initiative Programme, land allocation may also be provided in accordance with the procedures determined by the General Directorate of Industrial Zones of the Ministry.
8. Machinery Support: Upon request, machinery support may be granted to investments supported under the Türkiye Century Development Initiative Program. Within the investment period specified in the Investment Incentive Certificate, 25%

of the cost of machinery and equipment with a unit price of at least TRY 2 million (excluding other expenses) may be paid to the investor from budgetary resources.

- the nature of benefits or concessions granted;

**ANSWER:**

Please see our response above.

- when the programme was established;

**ANSWER:**

The Decree No. 2025/9903 was put into force on 29 May 2025.

- the duration of the programme; and

**ANSWER:**

There is not any specific determined duration for this program.

- the laws and regulations under which the subsidy is granted (including English translations);

**ANSWER:**

Program is implemented in accordance with Decree No 2025/9903.

- how the programme operates; and

**ANSWER:**

The companies which meet the eligibility criteria can apply for an incentive certificate to the MoIT. Thereafter, companies benefit from support measures during the specified investment period by the help of the incentive certificate.

- which government of Türkiye authority administers the programme and the types of records that they maintain for a programme (e.g. company-specific files, accounting records, programme databases, budget approvals, etc.)

**ANSWER:**

Ministry of Industry and Technology is responsible for administering the program. The Ministry of Industry and Technology is located in Mustafa Kemal Mahallesi Dumlupınar Bulvarı 2151.Cadde No:154/A 06530 Çankaya /ANKARA. MoIT keeps records of the details of the certificates of the companies.

For all programmes that are no longer operational, please state the date from which a company could no longer apply for, or claim benefits through, them. Please substantiate all your answers with evidence.

| |
|---|
| *Before May 29 2025, the relevant schemes were governed by Decree No. 2012/3305, which entered into force on 15 June 2012. Subsequently, the MoIT introduced a new framework in May 2025, which entered into force on 29 May 2025 through Decree No. 2025/9903.* |
| Appendix reference: |

## C3 Programme eligibility

Please answer each of the following questions for **all** programmes listed in **Table 1** above. Your responses should include information on any additional programmes that have been identified and added to the table in the process of completing this questionnaire.

In the questions that follow, please use the programme numbers listed in **Table 1** to refer to programmes and substantiate responses with evidence.

1. For each programme, please explain the application process, including details of any application fees charged by the relevant government authority.

| |
|---|
| *Please see our response to question "how the programme operates" under section C2.* |
| Appendix reference: |

2. For each programme, please describe the decision-making process used by the relevant government authority to approve or reject an application. Please clearly indicate any differences in the process across different types of subsidies or programmes.

| |
|---|
| *Please see our response to question "how the programme operates" under section C2.* |
| Appendix reference: |

3. Please answer the following questions regarding eligibility for receiving benefits provided under each programme:

   a. Please specify whether eligibility for the programme is at all conditional on a company's industry, sector or type of goods produced.

| |
|---|
| *Please see our response to question "the nature or form of the subsidy" under section C2.* |
| Appendix reference: |

   b. Please specify whether eligibility for the programme is at all conditional on a company's export performance. If so, please provide details of the criteria that apply.

| |
|---|
| *No. Eligibility is not conditional on a company's export performance* |
| Appendix reference: |

   c. Please specify whether eligibility for the programme is at all conditional on a company's use of domestic goods over imported goods, and if so, please provide details.

| |
|---|
| *No. Eligibility is not conditional on a company's use of domestic goods over imported goods.* |
| Appendix reference: |

   d. Please specify whether eligibility for the programme is at all conditional upon, or limited to, the location of companies or industries within specific regions. If so, please specify the companies or industries and the designated regions.

| |
|---|
| *Please see our response to question "the nature or form of the subsidy" under section C2.* |
| Appendix reference: |

   e. Please specify whether eligibility for the programme is limited to any individual or groups of companies and/or industries. If so, please detail the relevant companies and/or industries and the laws that govern this criterion.

| |
|---|
| *No. Eligibility is not limited to any individual or groups of companies and/or industries.* |
| Appendix reference: |

*Due to denial of our time extension request, since none of the Governmental Authorities worked for a total of 11 days, we could not receive the list of the Investment*

*Certificates the respondent companies held during the period of investigation. Therefore, this information will be submitted once GOT receives the information.*

**Program no. 7: Export Credits and Financing**

**ANSWER:**

GOT is not aware of a program relating to producers of the goods operating in Free Zones benefitting from export credits and financing (Program No.7). GOT is ready to cooperate when TRA gives more information regarding this issue.

# SECTION D: Next steps and declaration

## Declaration

By signing this declaration, you agree that all information supplied in this questionnaire is complete and correct to the best of your knowledge and belief and understand that the information submitted may be subject to verification by the TRA.

*(Please ensure that you redact the information below in your non-confidential version)*

Government representative: [Redacted Name]

Government body: The Ministry of Trade of Republic of Türkiye

22 May 2026

Signature

[Redacted Name]
Deputy Director General
DG of Imports

# SECTION E: Checklist and appendices

This section is an aid to ensuring all sections of this questionnaire are completed.

| Section | Please tick if you have responded to all questions |
|---|---|
| Section A: General information | ☑ |
| Section B: Government involvement in the glass containers sector | ☑ |
| Section C: Subsidies | ☑ |
| Section D: Next steps and declaration | ☑ |

+Add additional rows as required

Please list any appendices that you have referenced in your responses and are attaching with this questionnaire.

| Appendix reference | Document title |
|---|---|
| Exhibit 1 | Quarterly data on import and export volumes and values of glass containers |
| Exhibit 2 | Quarterly data on import and export volumes and values of raw materials |
| Exhibit 3 | Organized Industrial Zones Law |
| Exhibit 4 | Free Zones Law No. 3218 |
| Exhibit 5 | Tariff Rates |
| Exhibit 6 | Industrial Registry Law |
| Exhibit 7 | 2024 – 2026 Medium Term Program |
| Exhibit 8 | Article 17, paragraph 4, subparagraph (k) of the Value Added Tax Law No. 3065 |
| Exhibit 9 | Article 4 and 8 of Law No. 3365 |

+Add additional rows as required