The Government of Türkiye's Response to the Notice of Deficiency

Annex A – deficiencies

REF	DEFICIENCY	REQUEST
NC version section **A1 Q1** (p2)	**No redaction statements given**, as boxes have instead been left fully blank. We cannot accept blank boxes.	When redacting personal information, please say "[Redacted - personal information]" When redacting commercially sensitive information, please say: ["Redacted - commercially sensitive]"

ANSWER:

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

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

CF and NC versions section **A2 Q6** (**annex A1**)	**Annex (tab A1) has not been provided**, and questions 1 and 2 in section A2 do not adequately cover the information requested in this annex. Whilst the main producers have been provided, we are already aware of these companies, and we would like to have a more wholesome understanding of the Turkish market including producers and relevant upstream industries, if possible.	Please complete "**Annex: A1)** Com manufacturers & traders", with assistance from the Cement, Glass, Ceramics and Soil Products Exporters' Association (ÇCSİB) if needed, to provide us with a more wholesome understanding of the Turkish market including producers and relevant upstream industries, if possible. *(If needed, please confirm whether we need to liaise directly with "ÇCSİB" or "ASD" via the contact details you provided in question 8.)*

ANSWER:

Please see **Exhibit 1** for the list which has been provided by ÇCSİB.

CF and NC versions section **A2 Q7** (**annex A2**)	**Annex (tab A2) has not been provided**. Whilst we acknowledge your written response that *"The GOT does not have any information on domestic upstream suppliers of the main inputs related to the production of glass containers."* If you now have this information or can provide us with at least some information regarding some suppliers, please provide us with this information.	If possible, please complete "**Annex: A2)** Dom upstream suppliers" with any information you are able to provide. E.g. One company we are aware of is We Soda (https://www.wesoda.com/careers/our-locations/: "global leader in soda ash").

ANSWER:

Please see **Exhibit 2** for the list which has been provided by ÇCSİB.

CF version section **B4 Q1** (p11)	**References section C** in general but **specific details** are not given.	Please provide an answer to this question, with reference to specific information in section C where relevant.

ANSWER:

There is no financial assistance provided by the Government of Türkiye specific to producers of glass containers or raw material inputs. GOT provided its responses to the requested information in Section C of the Initial Questionnaire. GOT is ready to cooperate if TRA provides more information about the request.

CF version section **C2** (for program 6) (p37)	Reference made to a predecessor scheme that was in effect during the POI; no additional details were provided.	Please provide details of how the new scheme differs from the previous one that it replaced.

ANSWER:

Pursuant to the current Decree No. 2012/3005 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).

A company should have had an investment incentive certificate issued by MoIT to have a support under IEP.

The scope of each incentive scheme under the Decree No. 2012/3305 varied with different aspects of support measures which are provided in the table below:

	Support Measures	General Investment Incentive Scheme	Regional Investment Incentive Scheme	Large Scale Investment Incentive Scheme	Strategic Investment Incentive Scheme
1	Customs Duty Exemption	✓	✓	✓	✓
2	VAT Exemption	✓	✓	✓	✓
3	Interest Support		✓		✓
4	Social Security Premium Support (Employer's Share)		✓	✓	✓
5	Tax Reduction		✓	✓	✓
6	Land Allocation		✓	✓	✓
7	VAT Refund				✓
Below is Only For Least Developed Region (Region 6)					
8	Social Security Premium Support (Employee's Share)		✓	✓	✓
9	Income Tax Withholding Support	✓	✓	✓	✓

1) Customs Duty Exemption: Investment machinery and equipment imported within the scope of the incentive certificate were exempted from customs duty set in the Import Regime Decree. The customs duties were exempted for the companies, which had an incentive certificate, during import operations under the control of the Ministry of Trade.

2) Value Added Tax (VAT) Exemption: Investment machinery and equipment imported and/or locally provided within the scope of the incentive certificate were exempted from VAT. The companies, which had an incentive certificate, did not pay VAT for the machinery and equipment under the control of Ministry of Treasury and Finance.

3) Interest Rate Support: This support was available for investment loans, borrowed to finance the investment, with a maturity of at least one year for Regional Investments (Region 3, 4, 5 and 6), Strategic Investments, R&D and Environment Investments. MoE covered a portion of the interest/profit share of the loans that do not exceed 70% of the fixed investment amount registered on the certificate for a specific period which would not exceed 5 years. The amount of interest rate support and the support rate was limited for each region differently. For

example, the maximum amount of interest rate support was 500.000 TL for Region 3; 600.000 TL for Region 4; 700.000 TL for Region 5 and 900.000 TL for Region 6.

4) Social Security Premium (SSP) Support for Employer's Share: For any additional employment created by an investment with an incentive certificate under Regional, Large Scale and Strategic Investment Incentive Schemes, the amount corresponding to the employer's share of the social security premium on legal minimum wage, paid by the investor, was covered by the Social Security Institution. In order for an investor to benefit from this support, the project should have been concluded and a completion visa should have been granted.

5) Tax Reduction: Reduced income or corporate tax rates were applied for the companies until the total deduction reaches the "contribution amount". There were two different rates for the implementation of this support; "contribution rate" and "discount rate". The discount rate was used to find the reduced income/corporate tax rate of the company. The contribution rate was used to find the total deduction. Multiplication of contribution rate with total investment amount gave the contribution amount. The Ministry of Treasury and Finance applied reduced income/corporate tax rate for the company until total deduction reached the contribution amount.

6) Land Allocation: State-owned lands were allocated for investments with incentive certificate under large scale, strategic and regional incentive schemes in accordance with the rules and principles defined by the Ministry of Treasury and Finance, depending on the availability of such land in the provinces where investments were made.

7) VAT Refund: VAT collected on the building & construction expenses made for Strategic Investments was rebated provided that the fixed investment amount is over 500 million TL.

8) Social Security Premium Support for Employee's Share (Only for Region 6) : This scheme allowed for the Ministry to cover the employee's share of the social security premium paid by the investor to the Social Security Institution in the amount corresponding to the legal minimum wage, for additional personnel recruited for new investments in Region 6. This support was available for Regional, Large Scale and Strategic investments in Region 6 only and for 10 years.

9) Income Tax Withholding Support (Only for Region 6): For additional employment created by the investments to be realized within the scope of the incentive certificates issued for Region 6, the income tax that was calculated on the basis of the portion of the employees' wages that corresponds to the minimum wage is not levied. This support was available for the investments in Region 6 only for 10 years.

According to the Article 18 of the Decree No. 2012/3305, Investments with incentive certificates within the scope of large-scale investments or regional incentive implementations may have benefitted from tax discount and social security premium employer share support over the rates and periods valid in one region below the region they exist, if the investment was realized in an OIZ.

CF and NC versions (**annex C1**)	**Annex (tab C1) has not been provided**. We acknowledge your written response in section C4, Q3, that *"Due to the tax secrecy, information on usage of the programs by the respondent companies can be obtained from respondent companies."* However, whilst we have requested this information from the sampled overseas exporters (Gürok group, and Şişecam Group), we also require this information from the government of Türkiye so that we can compare the information submitted and enable us to have a better understanding of the relevant subsidy programs.	If possible, please complete "**Annex: C1)** Program beneficiaries" with any information you are able to provide (both C and NC versions). We can see that in the questionnaire narrative, you have provided some (limited) information regarding which companies benefit from each of the subsidy programs, but it would be useful to consolidate this information into one file, if possible.

ANSWER:

The Ministry of Treasury and Finance only keeps records of certain data that are presented in taxpayers' declarations. Due to tax secrecy provisions in Article 5 of the Tax Procedure Law No. 213 (**Exhibit 3**), related information and documents can be obtained from taxpayers. On the other hand, information regarding the Investment Incentive Certificates issued to the respondent companies had already been provided in Exhibits 1 and 2 of the first supplemental questionnaire.

CF and NC versions section D (declaration)	The **declaration** is **dated** 22 May 2026, however an extension of time was granted until **31 May 2026**.	Please change the date provided in section D: next steps and declaration to 31 May 2026.

ANSWER:

Please see **Exhibit 4**.

CF and NC versions section C2 (for program 6) (p42)	You have mentioned that you were not able to provide "the list of the Investment Certificates the respondent companies held during the period of investigation" due to the tight deadlines for submission of your questionnaire response.	If you now have this information, please provide the list of the Investment Certificates the respondent companies held during the period of investigation.

ANSWER:

Information regarding the Investment Incentive Certificates issued to the respondent companies had already been provided in Exhibits 1 and 2 of the first supplemental questionnaire.

CF and NC versions section E (appendices)	As above, we have requested that the following **annex tabs** are completed and **submitted**: - A1) Dom manufacturers & traders - A2) Dom upstream suppliers - C1) Program beneficiaries	If you are able to provide these annex tabs, as requested, please ensure to update section E (appendices) in both the CF and NC versions, to provide a reference to the additional files provided, including any additional appendices such as the list of the Investment Certificates the respondent companies held during the period of investigation.

Appendix reference	**Document title**
Exhibit 1	Domestic Manufacturers and Traders
Exhibit 2	Domestic Upstream Suppliers
Exhibit 3	Article 5 of Law No.213

Exhibit 4.1.	Declaration (Confidential)

Generally, across both the C and NC versions	Across the questionnaire response (e.g. section B4, Q3/4), you have stated something like: *"This information can be obtained from respondent companies"*. Whilst we may have also requested this information from the sampled exporter groups (Gürok group and Şişecam group), **we also require this information from the Government of Türkiye**, which is why these questions have been included in your questionnaire template, as well as the templates for the overseas exporters.	Where possible, please provide a response to these questions throughout the questionnaire response. The overseas exporters may not have been able to provide us with this information, and even if they have, we also require this information from the Government of Türkiye.

ANSWER:

That information can be obtained from the respondent companies. GOT is ready to cooperate when the TRA requests a specific information.

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 UK Trade Remedies Investigations Directorate.

Government representative: [redacted]

Government body: The Ministry of Trade of the Republic of Turkey

24 September 2026

[redacted]

On Behalf of the Minister
Head of Department
Directorate General of Imports