Trade Remedies Authority

Supplementary Subsidy Questionnaire (Government)
Case AS0088: Glass Containers exported from Türkiye

Period of Investigation (POI):	1 January 2025 – 31 December 2025
Injury period:	1 January 2022 – 31 December 2025
Deadline for response:	19th August 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.

1. Please provide the following documentation regarding the awarding of Investment Incentive Certificates to Gurok Turizm and Sise ve Cam Fabrikilari under Decree No. 2012/3305 between 1 January 2015 and 29 May 2025, and under Decree No. 2025/9 between 29 May and 31 December 2025:

    a. a copy of the application submitted by the company;
    b. a copy of the terms of acceptance/contract; and
    c. copies of documents relating to the assessment of the application against the relevant eligibility and granting criteria.

Companies apply to the Ministry of Industry and Technology (MoIT) with required documents for the issuance of investment incentive certificate.

In order to be granted an investment certificate, the required fields on the electronic system (E-Tuys) must be filled and the following documents must be uploaded by the users.

*There is no separate application process for support elements. After the evaluation, the company which meets the criteria is issued an incentive certificate which enables it to benefit from the support elements enlisted on it. The investment incentive certificates issued are attached in **Exhibit 2**. The incentive certificate is valid for a certain period of time which is prescribed by the MoIT depending on the characteristics of the investment.*

Under RIIS, 81 provinces of Türkiye were grouped according to their socio-economic development levels and Türkiye is divided into 6 different regions. Annex 1 of the Decree No. 2012/3305 shows which provinces are listed under which region. For each region, eligible industries for RIIS are listed in Annex 2/A of the Decree No. 2012/3305. Investments should also meet the minimum investment amount or minimum capacity criteria for respective regions.

*Please see **Exhibit 1** for list of Investment Incentive Certificates issued to Gürok Turizm and Şise ve Cam Fabrikaları under Decree No. 2012/3305 between 1 January 2015 and 29 May 2025 and under Decree No. 2025/9 between 29 May and 31 December 2025.*

*Please see **Exhibit 2** for Investment Incentive Certificates.*

Appendix reference:

2. Please list the standard employer social security contribution rates in Türkiye. If these changed between 1 January 2021 and 31 December 2025, please provide details.

During the period from 2021 to August 2024, the statutory employer social security contribution rate in Türkiye was 20.5% of gross wages, in addition to a 2% employer contribution to unemployment insurance. Subject to the applicable eligibility

conditions, employers benefited from a 5 percentage-point reduction in the social security contribution rate.

For the period 1 September–31 December 2024, the statutory employer social security contribution rate was 20.75%, with the applicable 5 percentage-point reduction bringing the effective rate to 15.75%. Including the 2% employer unemployment insurance contribution, the total employer contribution amounted to 17.75%.

The same rates applied during 1–31 January 2025. From 1 February 2025, the general employer social security premium reduction was reduced from 5 to 4 percentage points for sectors other than manufacturing. Accordingly, the statutory rate remained 20.75%, while the effective rate increased to 16.75%, resulting in a total employer contribution of 18.75% including unemployment insurance.

The 5 percentage-point reduction continued to apply throughout 2025 to eligible employers in the manufacturing sector, subject to the relevant conditions. Consequently, qualifying manufacturing-sector employers continued to benefit from an effective social security contribution rate of 15.75%, or 17.75% including the employer's unemployment insurance contribution.

Appendix reference:

3. Please provide the following information regarding the Inward Processing Scheme (DIIB):

    a. Details of the application process, and the decision-making process used to accept or reject an application.
    b. Eligibility criteria for the scheme – in particular, whether eligibility is conditional on the type of goods produced by the applicant, export performance, or the location of the applicant's company.
    c. A summary of the benefits conferred to recipients of the scheme. Please include details of the nature of the VAT and tariff exemptions provided by the scheme, and what purchases by recipient companies are eligible to receive these.

Inward Processing Regime (IPR) is a system allowing Turkish manufacturers/exporters to obtain raw materials, intermediate unfinished goods that are used in the production of the exported goods without paying customs duty including Value Added Tax and without being subject to commercial policy measures if any.

The inward processing regime is not a subsidy. Türkiye has a system in place to confirm which inputs, and in what amounts are consumed in production of the

exported products under Inward Processing Regime (IPR). U.S. Department of Commerce, Canada Border Services, The Egyptian Investigating Authority, and Australian Government has repeatedly investigated, verified and found that Türkiye's IPR is not countervailable.

The government policy behind this program is to give the Turkish industry access to raw materials at the world market prices and the opportunity to compete in the international markets.

Any firm operating under Turkish Commercial Law can be eligible for use of the Regime. Once the IPC is issued, holder of the IPC can benefit from the Regime without expecting to satisfy any additional conditions other than export commitment.

In IPR, two kinds of certificates, D1 and D3, are granted:

D3 CERTIFICATES

D3 Certificates can be used in some business activities realized in Türkiye. In the implementation of D3 Certificates there is no need for export commitments. All of these business activities are defined as "domestic sales and deliveries deemed as exports". Holder of the D3 Certificates can import goods without paying import duty but in this case, as it is mentioned above, holder makes domestic sales instead of export.

Inward Processing Regime can be classified into two main types of systems.

THE SUSPENSION SYSTEM

D3 CERTIFICATES

The Suspension System provides tax exemptions to the Turkish manufacturer exporters/exporters by permitting manufacturer-exporters/exporters to import raw materials, which are used in the production process and sell final goods for specific business activities without being subject to import duties during

importation. For D3 Certificates, value added tax (VAT) should be paid during importation. *Under this system, beneficiary of IPR has to submit letter of guarantee or deposit money covering total amounts of all duties to the customs authorities at the importation.*

Appendix reference:

Trade Remedies Authority

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.

Government representative: [redacted]

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

19.08.2026
Date

[redacted]
Signature of authorised official

[redacted]
On Behalf of the Minister
Deputy Director-General
Directorate General for Imports
Name and title of authorised official