

## Circular

**Istanbul, 27 June 2018**

**Circular No: 78**

**Subject: Amendments to the Decision for State Supports on Investments announced.**

Amendments to the table no. Annex-2A of the Decree No. 2018/11816 (Decision No: 2018/11816) on the Amendment of the Decision No. 223205 dated 2012/3305 on State Aids in Investments titled as "Minimum Investment Amounts or Capacities by Sectors and Regions that can Benefit from Regional Supports", the explanation under headline US-97 Code "361, 3692, 3693, 3694, 3699.3.02-05, 3699.3.18" and "Sectors to be Taken from Regional Incentives" corresponding to sector code 39 has been amended as "Manufacturing of furniture (except for those made only of plastic), production of musical instruments, manufacture of sports goods, games, pens, child cars and strollers and their parts" and the line 40 within the same table has been repealed.

Within the Decision's concerning table titled "Sector Numbers Regarding the Sectors that the Provinces can benefit from Regional Supports", the sector number of "39" is added to all the sectors except Istanbul which has no sector number "39" in the lines belonging to the first 5 regions. "40" sector number has been removed from the provinces with sector number "40".

The amendments above have been enacted as of 22 June 2018, the date of publication of the Council of Ministers Decision no.2018/11816.

*Our explanations provided above include general information on the issue. No responsibility can be claimed against EY and Kuzey YMM ve Bağımsız Denetim A.Ş. due to the implications arising from the context of this document or emerging with respect to its context.*

Best Regards,

**KUZEY YMM VE BAĞIMSIZ DENETİM A.Ş.**