

The background of the slide is a high-contrast, industrial photograph. It shows a large-scale construction or manufacturing site. In the foreground, there are bright, orange-yellow streaks of light, which appear to be sparks from welding or grinding. In the background, there are large, dark, curved structures, possibly parts of a ship or a large industrial vessel, surrounded by complex scaffolding. The lighting is dramatic, with strong highlights and deep shadows. A bright yellow diagonal band cuts across the middle of the image, separating the title from the lower part of the slide. On the left side, there is a series of vertical white lines of varying heights, creating a comb-like or barcode-like effect.

Supports granted to investments with incentive certificate



Building a better
working world

INVESTMENT INCENTIVES AND SUPPORTS PROVIDED WITHIN THE SCOPE OF DECREE NO. 2012/3305 ON STATE INCENTIVES IN INVESTMENTS (for investments made until 31.12.2015) (Includes the amendments made under the Council of Ministers Decree numbered 2015/7496.)												
	General Incentive Application		Regional Investments						Primary Investments			
	Regions 1 - 5	Region 6	Region 1	Region 2	Region 3	Region 4	Region 5	Region 6	Regions 1 - 5	Region 6		
Customs Duty Exemption	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
VAT Exemption	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Contribution to Investment Rate			15%	20%	2%5	30%	40%	50%	40%	50%		
Tax Discount			50%	55%	60%	70%	80%	90%	80%	90%		
Investment / Operation (1)			0%/100%	10%/90%	20%/80%	30%/70%	50%/50%	80%/20%	50%/50%	80%/20%		
Investment / Operation (2)			50%/50%	55%/45%	60%/40%	65%/35%	70%/30%	80%/20%	70%/30%	80%/20%		
SSI Employer Support	Shipyard ship building investments (18 months)		2 years	3 years	5 Years	6 Years	7 Years	10 Years	7 Years	10 Years		
SSI Empl. Supp. Limit (Investment Amount x %)			10	15	20	25	35	No Limitation	35	No Limitation		
Interest Support (TL/FE)					3 / 1	4 / 1	5 / 2	7 / 2	5 / 2	7 / 2		
Interest Support Upper limit (TL)					500.000	600.000	700.000	900.000	700.000	900.000		
Investment Land Allocation			✓	✓	✓	✓	✓	✓	✓	✓		
Income Tax Withholding Support		10 Years						10 Years		10 Years		
SSI Employee Support								10 Years		10 Years		
	Strategic Investments		Large-Scale Investments						R&D and Environmental Investments			
	Regions 1 - 5	6.Bölge	Region 1	Region 2	Region 3	Region 4	Region 5	Region 6	Regions 1 - 5	Region 6		
Customs Duty Exemption	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
VAT Exemption	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Contribution to Investment Rate	50%	50%	25%	30%	35%	40%	50%	60%				
Tax Discount	90%	90%	50%	55%	60%	70%	80%	90%				
Investment / Operation (1)	50%/50%	%80/%20	0%/100%	10%/90%	20%/80%	30%/70%	50%/50%	80%/20%				
Investment / Operation (2)	70%/30%	%80/%20	50%/50%	55%/45v	60%/40%	65%/35%	70%/30%	80%/20%				
SSI Employer Support	7 Years	10 Yıl	2 years	3 Years	5 Years	6 Years	7 Years	10 Years				
SSI Empl. Supp. Limit (Investment Amount x %)	15	Sınırlama Yok	3	5	8	10	11	No Limitation				
Interest Support (TL/FE)	5 / 2								5 / 2			
Interest Support Upper limit (TL)	TL 50 M provided that it does not exceed 5% of the fixed investment amount								500,000			
Investment Land Allocation	✓	✓	✓	✓	✓	✓	✓	✓				
VAT Refund	Construction expenses in investments amounting to TL 500 M and above											
Income Tax Withholding Support		10 Years						10 Years		10 Years		
SSI Employee Support		10 Years						10 Years		10 Years		
	INVESTMENTS TO BENEFIT FROM SUB-REGION SUPPORT (REGIONAL)						INVESTMENTS TO BENEFIT FROM SUB-REGION SUPPORT (LARGE-SCALE)					
	Region 1	Region 2	Region 3	Region 4	Region 5	Region 6	Region 1	Region 2	Region 3	Region 4	Region 5	Region 6
Customs Duty Exemption	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
VAT Exemption	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Contribution to Investment Rate	20%	25%	30%	40%	50%	55%	30%	35%	40%	50%	60%	65%
Tax Discount	55%	60%	70%	80%	90%	90%	55%	60%	70%	80%	90%	90%
Investment / Operation (1)	10%/90%	20%/80%	30%/70%	50%/50%	80%/20%	80%/20%	10%/90%	20%/80%	30%/70%	50%/50%	80%/20%	80%/20%
Investment / Operation (2)	55%/45%	60%/40%	65%/35%	70%/30%	80%/20%	80%/20%	55%/45%	60%/40%	65%/35%	70%/30%	80%/20%	80%/20%
SSI Employer Support	3 Years	5 Years	6 Years	7 Years	10 Years	12 Years	3 Years	5 Years	6 Years	7 Years	10 Years	12 Years
SSI Empl. Supp. Limit (Investment Amount x %)	15	20	25	35	No Limitation	No Limitation	5	8	10	11	No Limitation	No Limitation
Interest Support (TL/FE)			3 / 1	4 / 1	5 / 2	7 / 2						
Interest Support Upper limit (TL)			500.000	600.000	700.000	900.000						
Investment Land Allocation	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Income Tax Withholding Support							10 Years					10 Years
SSI Employee Support							10 Years					10 Years
PRIMARY INVESTMENTS may benefit from regional supports in Region 5. If these investments are located in Region 6, they are subject to the regional supports in the Region they are located. (3)												
*Investments for cargo and/or passenger transportation by seaway						*Nursery and day care centers and pre-school, primary, secondary and high school education investments of the private sector						
*Railway investments of the private sector for intercity cargo and/or passenger transportation and railway investments for urban cargo transportation						*Test centers, wind tunnels and similar investments (automotive, space and defense industry)						
*Tourism accommodation investments to be realized in Culture and Tourism Protection and Development Regions and eligible for regional supports regarding thermal tourism						* Mineral research investments to be made by investors with an effective Exploration License or Certificate issued as per the Mining Law in licensed exploration fields						
*International fair investments which have minimum 50 thousand m ² indoor space (excluding accommodation and shopping center units)						*Investments regarding the manufacturing of products or parts that are developed as a result of R&D projects supported by the Ministry of Science, Industry and Technology, by the Scientific and Technological Research Council of Turkey (TUBITAK) and by Small and Medium Enterprises Development Organization (KOSGEB)						
*Investments in the fields of defense which are to be realized after the project approval of the Undersecretariat of Defense Industry.						* Mine extraction investments and/or processing investments (excluding group I minerals as described in the Mining Law No. 3213 dated 4/6/1985 and crushed stones and extraction and/or processing investments in Istanbul)						
*Motor investments with a minimum amount of TL 75 million and investments with a minimum amount of TL 300 million which will be realized in the land motor vehicles main industry, as well as investments for motor engine parts, transmission components/parts and automotive electronics with a minimum amount of TL 20 million						*Electricity production investments where the mines under the group 4-b of the 2nd article of the Mining Law no. 3213 are used as input in accordance with a valid mining operation license and permission issued by the Ministry of Energy and Natural Resources						
*Liquefied natural gas (LNG) investments and underground natural gas storage investments with a minimum amount of TL 50 million						*Except for the "Investments Not Subject to Incentive" in APPENDIX-4, on the basis of the project approval granted by the Ministry of Energy and Natural Resources, investments on energy efficiency which will be made in existing production industry plants having an annual energy consumption of at least 500 TEP (tons of equivalent petroleum),which save at least 20% energy per unit product and have an investment turnover period of maximum 5 years						
*Based on waste heat, investments on energy production through recovering waste heat in a plant (except for energy production plants based on natural gas)						* According to the technology density definition of the Organization of Economic Cooperation and Development (OECD), investments for manufacturing products in the high technology industry class (US 97 Code:2423, 30, 32, 33 and 353).						
Investments for the production of carbon fibers or composite materials produced from carbon fibers provided that it is accompanied by carbon fiber production												
INVESTMENTS TO BENEFIT FROM SUB-REGION SUPPORT												
* Investments to be realized in Organized Industrial Zones (OIZ).				*Investments realized by an investor who has at least five real person or legal entity partners in the same sector and the investment provides integration to the field of the common activity.								
These investments may benefit from the sub-region support, in terms of tax discount and SSI employer share support. If the investment is in region 6, the employer's share support shall be applied by adding two years to the effective period of the support and the tax discount support shall be applied by adding five points to the investment contribution rate effective in the Region.												
STRAGETIC INVESTMENT CRITERIA												
Minimum Fixed Investment Amount is TL 50 million.							The added value to be provided by the investment contained in the certificate is minimum forty percent.					
The total import amount of the subject product to be invested in is above fifty million US Dollars within the last year.							The total domestic production capacity for the product subject to the investment is less than the importation.					
MINIMUM FIXED INVESTMENT AMOUNTS & INVESMENT FIELD LIMITATIONS												
*In General Incentive Application, minimum fixed investment amount is TL 1 million for Region 1 and 2 and TL 500 thousand for Region 3,4,5,6. It is TL 200 thousand in investments to be made via financial leasing method for each company.												
*Minimum fixed investment amounts of Regional Incentive Application have been designated in the appendix of the Decision (Appendix-2) in respect of their investment fields. Investment fields which will benefit from regional incentives have also been stated in the same appendix.												
*Minimum fixed investment amounts for Large-Scale Investments have been designated in the appendix of the Decision (Appendix-3) in respect of their investment fields. Investment fields which will benefit from the supports within this context have also been stated in the same appendix.												
*Fields of activities indicated in Appendix-4 attached to the Decision, which will not be supported and fields of activities which do not meet the requirements stipulated under the same appendix shall not benefit from any support within the scope of the Decision.												
REGIONS	PROVINCES AND DISTRICTS DESIGNATED WITHIN THE SCOPE OF REGIONAL CLASSIFICATION											
Region 1	Ankara, Antalya, Bursa, Eskişehir, İstanbul, İzmir, Kocaeli, Muğla											
Region 2	Adana, Aydın, Bolu, Çanakkale (Gökçeada, Bozcaada hariç), Denizli, Edirne, Isparta, Kayseri, Kırklareli, Konya, Sakarya, Tekirdağ, Yalova											
Region 3	Balıkesir, Bilecik, Burdur, Gaziantep, Karabük, Karaman, Manisa, Mersin, Samsun, Trabzon, Uşak, Zonguldak											
Region 4	Afyonkarahisar, Amasya, Artvin, Bartın, Çorum, Düzce, Elazığ, Erzincan, Hatay, Kastamonu, Kırıkkale, Kırşehir, Kütahya, Malatya, Nevşehir, Rize, Sivas											
Region 5	Adıyaman, Aksaray, Bayburt, Çankırı, Erzurum, Giresun, Gümüşhane, Kahramanmaraş, Kilis, Niğde, Ordu, Osmaniye, Sinop, Tokat, Tunceli, Yozgat											
Region 6	Ağrı, Ardahan, Batman, Bingöl, Bitlis, Diyarbakır, Hakkari, Iğdır, Kars, Mardin, Muş, Siirt, Şanlıurfa, Şırnak, Van, Gökçeada, Bozcaada											
INVESTMENT TYPES	DEFINITIONS OF INVESTMENT TYPES											
New Investment	Investments which do not have an existing facility or infrastructure integrity with the existing facility in the same production field in the investment location.											
Expanding Investment	Investments which aim to boost the capacity through addition of production line or machinery and equipment to an existing investment and which constitute integrity with the current facilities through a common infrastructure.											
Product Diversification	Investments aiming to obtain a different end product with the supplementary investment to be made in the machinery and equipment existing in the same enterprise.											
Integration	Investments to yield intermediate product complementary to the end product obtained in the existing production lines and/or integrated to the existing facilities with capability to use the end product as intermediate product.											
Modernization	Investments that involve addition of appropriate parts to machinery and equipment which have completed their technical and/or economic life span, their replacement with new parts and direct increase of the quality and changing of the model of the end product, in the production line of the existing facilities.											
(1) Reduced corporate tax may be applied to the investor's profits derived from other activities in the investment period at the designated rates deductible from contribution to investment rate.												
(2) The upper limits of total investment contribution amounts to be used by applying reduced CIT over income derived from other activities in investment period limited by the investment expenditures spent in 2015 and 2016.												
(3) The investment contribution rate for primary investments with a fixed investment amount of TL 1 billion and above shall be applied by adding 10 points to the investment contribution rate effective for region 5.												

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