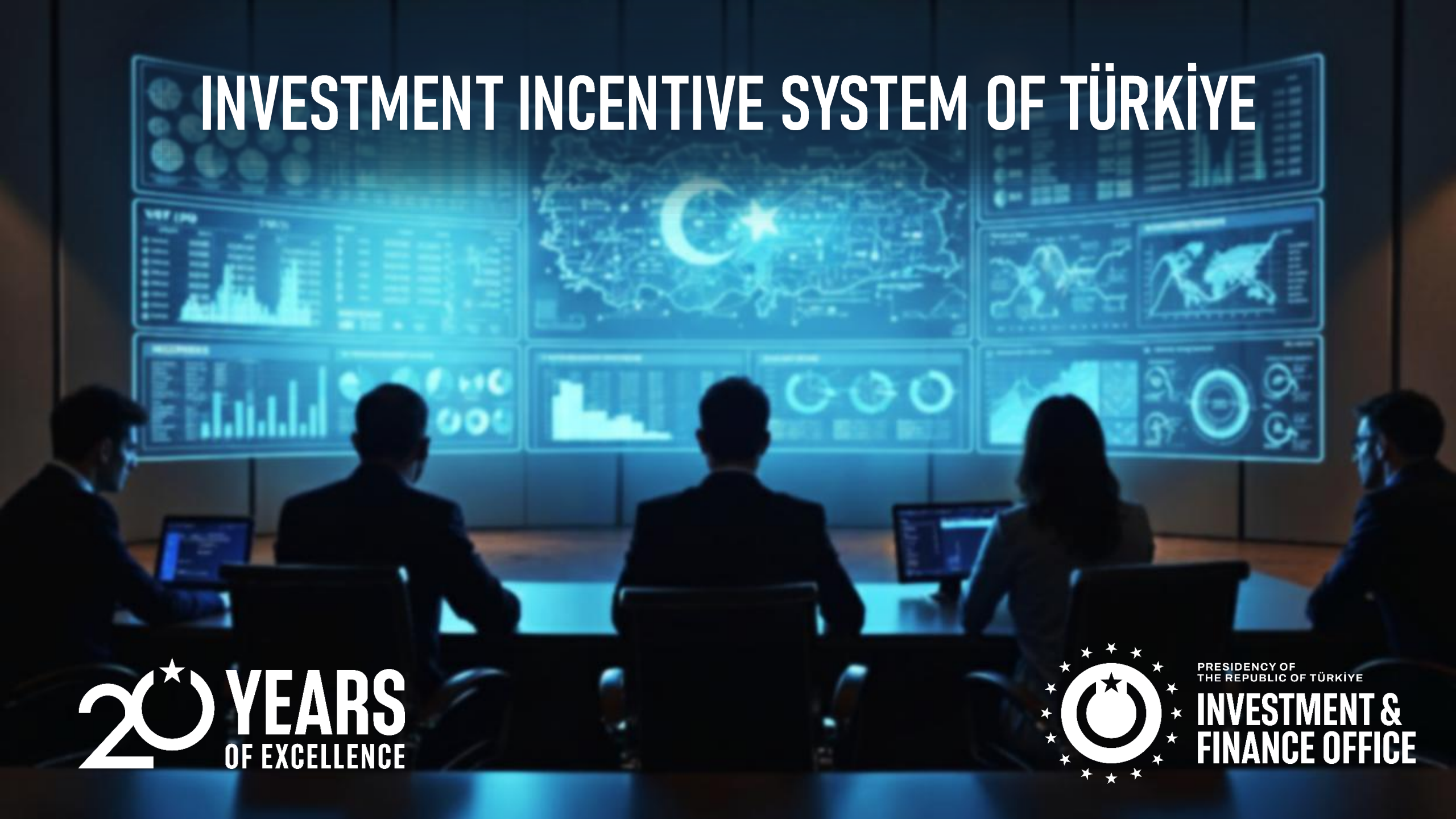
INVESTMENT INCENTIVE SYSTEM OF TÜRKİYE



20 YEARS OF EXCELLENCE

PRESIDENCY OF THE REPUBLIC OF TÜRKİYE
INVESTMENT & FINANCE OFFICE

DISCLAIMER

The Investment and Finance Office of the Presidency of the Republic of Türkiye cannot be held responsible for the information presented in this document, as it has been prepared solely for informational purposes and does not constitute any form of investment advice. This document does not include all incentive instruments currently offered by the Government, nor does it comprehensively explain all sectors and/or investments that may be eligible for such incentives. Although every effort has been made to keep the information in this document up to date, the Office cannot be held liable for any errors or omissions regarding the completeness, accuracy, or timeliness of the information provided herein.

The information in this document is current as of January 2026.

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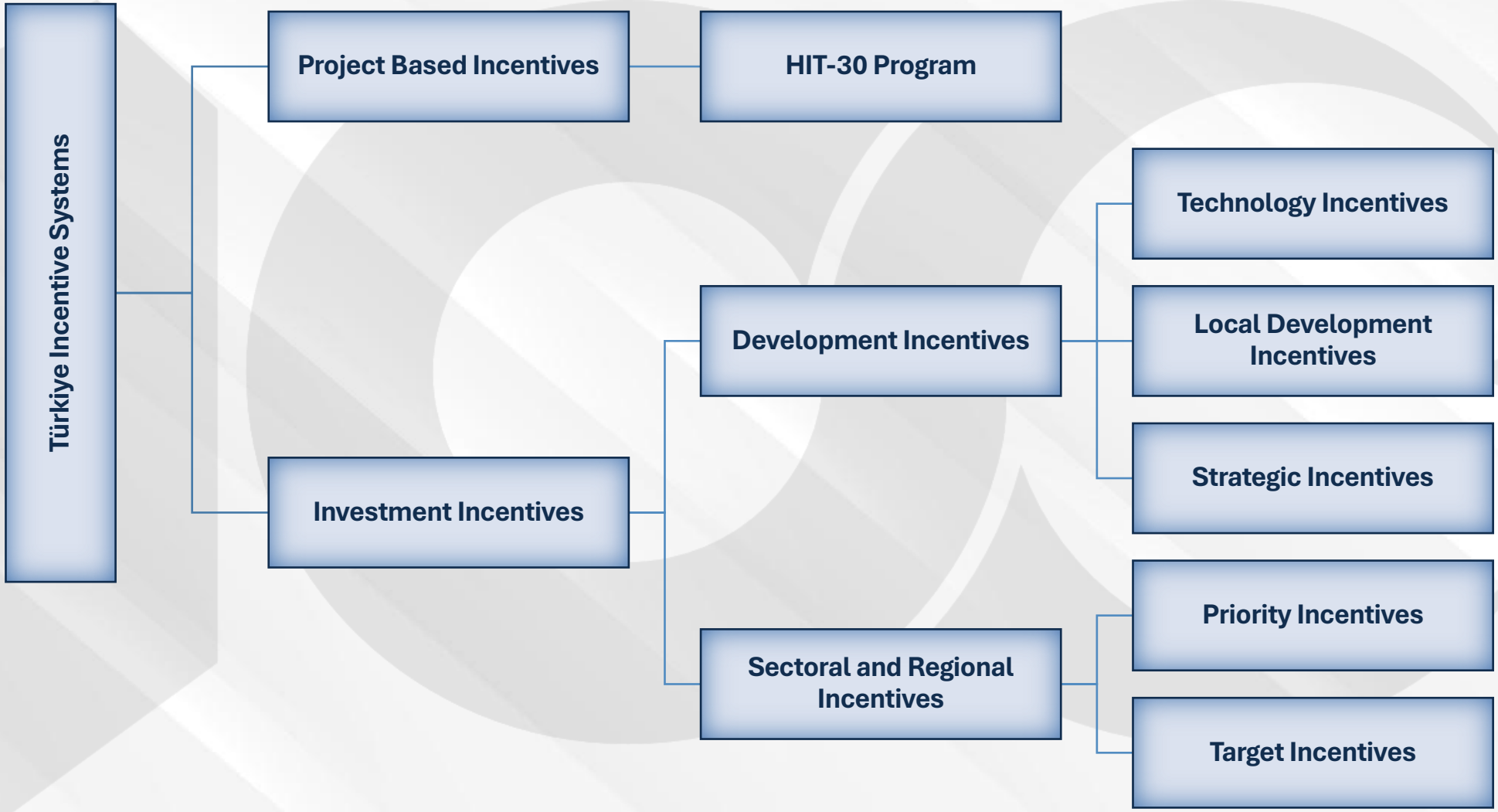
INVESTMENT INCENTIVE SYSTEMS

INVESTMENT INCENTIVE SYSTEMS



APPLICATION PROCESS FOR INCENTIVE PROGRAMS

Development Incentives

Technology Incentives
- Tech-Based Call
- The Ministry's Project-Specific Evaluation
- Committee Decision
- Incentive Certificate

Local Development Incentives
- Local-Based Call
- The Ministry's and the Agency's Project-Specific Evaluation
- Committee Decision
- Incentive Certificate

Strategic Incentives
- Criteria Filter and Development Banks Evaluation
- The Ministry's Project-Specific Evaluation
- Committee Decision
- Incentive Certificate

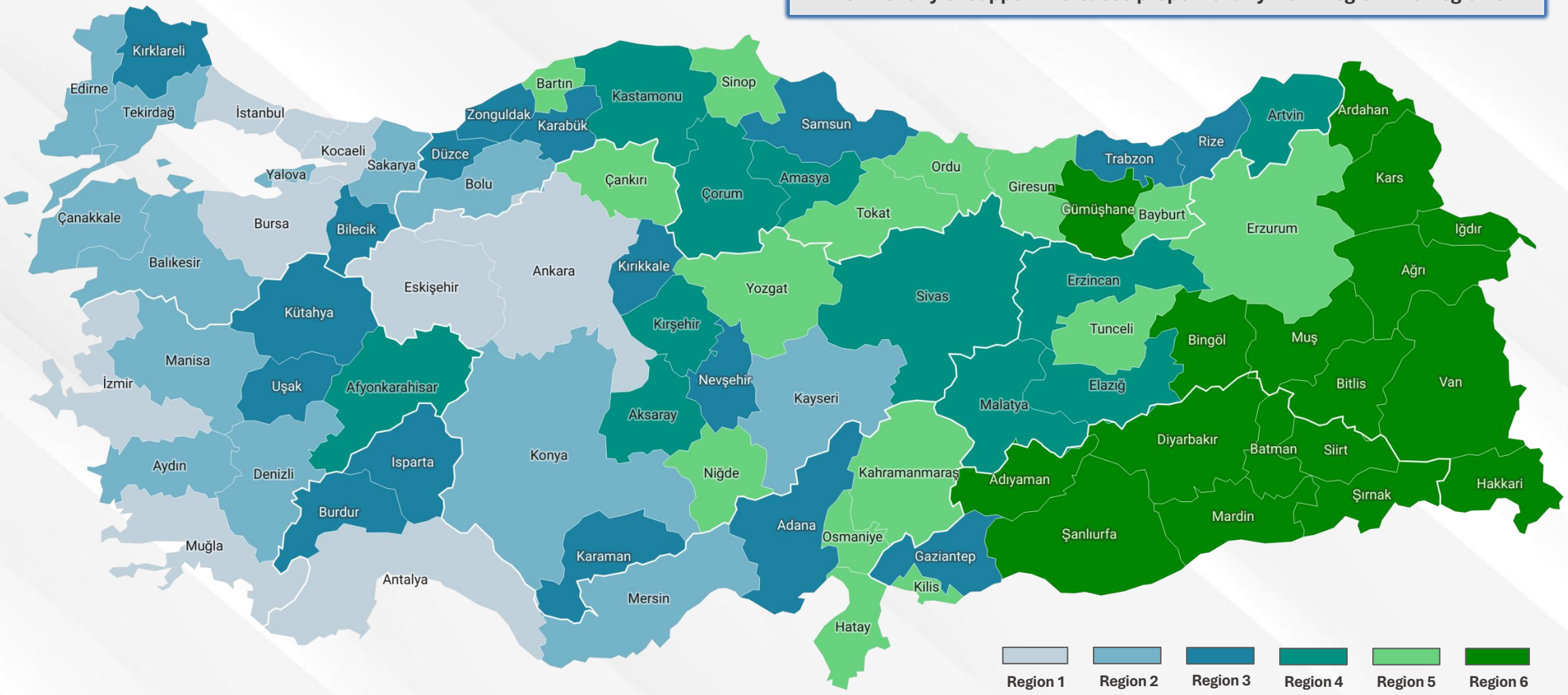
Sectoral and Regional Incentives

Priority Incentives
- E-TUYS Application
- The Ministry's Approval or Revision Process
- Incentive Certificate

Target Incentives
- E-TUYS Application
- The Ministry's Approval or Revision Process
- Incentive Certificate

INCENTIVE ZONES OF TÜRKİYE

The intensity of support increases proportionally from Region 1 to Region 6.



SUPPORT ITEMS AND COMPARISON

INCENTIVE SYSTEMS AND COMPARISON TABLE

Development Incentives	Criteria	Examples
Technology Incentives	✓ Value-added investments in medium-high and high-technology products listed in the Ministry's priority product list will be supported.	▪ Medium-high tech and high-tech products
Local Development Incentives	✓ Support will be provided by the Ministry through a call-based procedure for local development topics specifically determined for each province.	▪ Support for agriculture and livestock in rural cities, manufacturing and service sectors in areas with a high concentration of skilled labor and population, etc.
Strategic Incentives	✓ A minimum of 30% value-added in production ✓ At least 20% equity capital in the investment ✓ The ratio of imports to exports should be at most 70% ✓ Imports of the product exceeding USD 50 million in the past year ✓ Listed among the strategic products determined by the Ministry	▪ Applicable to all sectors if at least 3 criteria are met.
Sectoral and Regional Incentives	**Criteria**	**Examples**
Priority Incentives	✓ Investments in products included in the Ministry's priority product list will be supported. ✓ A minimum investment threshold has been set at TRY 627 million for high-tech investments and TRY 1,25 billion for medium-high tech investments.	▪ Automotive, pharmaceuticals and medical devices, electronic products, etc. (All priority investment areas are listed in Annex-2)
Target Incentives	✓ Regional support will be provided based on sectoral investment areas and regional characteristics.	▪ Applicable to all sectors excluding specific investment areas.
Project Based Incentives	**Criteria**	**Examples**
HIT-30 Program	✓ A minimum fixed investment amount of TRY 2 billion (~ USD 47 million) ✓ Production of products listed in the "Products and Technologies" section shared on the HIT-30 program website.	▪ Mobility, semiconductors, green energy, healthy living, digital technologies, communications and space, advanced manufacturing, value chain investments, etc.

SUPPORT ITEMS FOR DEVELOPMENT INCENTIVES

Support Items of Development Incentives		Programs		
		Technology Incentives	Local Development Incentives	Strategic Incentives
VAT Exemption (Machinery and Equipment Purchases and Construction Expenditures)		Available		
Customs Duty Exemption		Available		
Tax Reduction	Investment Contribution Rate	%50	%50	%40
	Tax Reduction Rate	%60		
Social Security Premium Support (Employer's Share)	Support Period	8 Years (12 Years for Region 6)		
	SSPS Rate Based on Minimum Wage (Upper Limit)	%50 (%100 for Region 6)		
Social Security Premium Support (Employee's Share)		10 Years (Only for Region 6)		
Land Allocation		Available		
Interest or Profit Share Support	Interest Rate Subsidy Rate [1]	%40	%40	%30
	Maximum Support Rate	%20	%20	%15
	Maximum Support Amount	TRY 301 Million	TRY 301 Million	TRY 226 Million
Machine Support [2]	Support Rate per Machine	%25		
	Rate of Support to Fixed Investment (Upper Limit)	%15		
	Maximum Support Amount	TRY 301 Million	TRY 301 Million	TRY 226 Million

1 The final interest support rate is calculated by multiplying the interest support rate by the Central Bank of the Republic of Türkiye's weekly repo rate.
2 Machine support is optional, and investments benefiting from interest or profit share support cannot benefit from machine support.

SUPPORT ITEMS FOR REGIONAL INCENTIVES

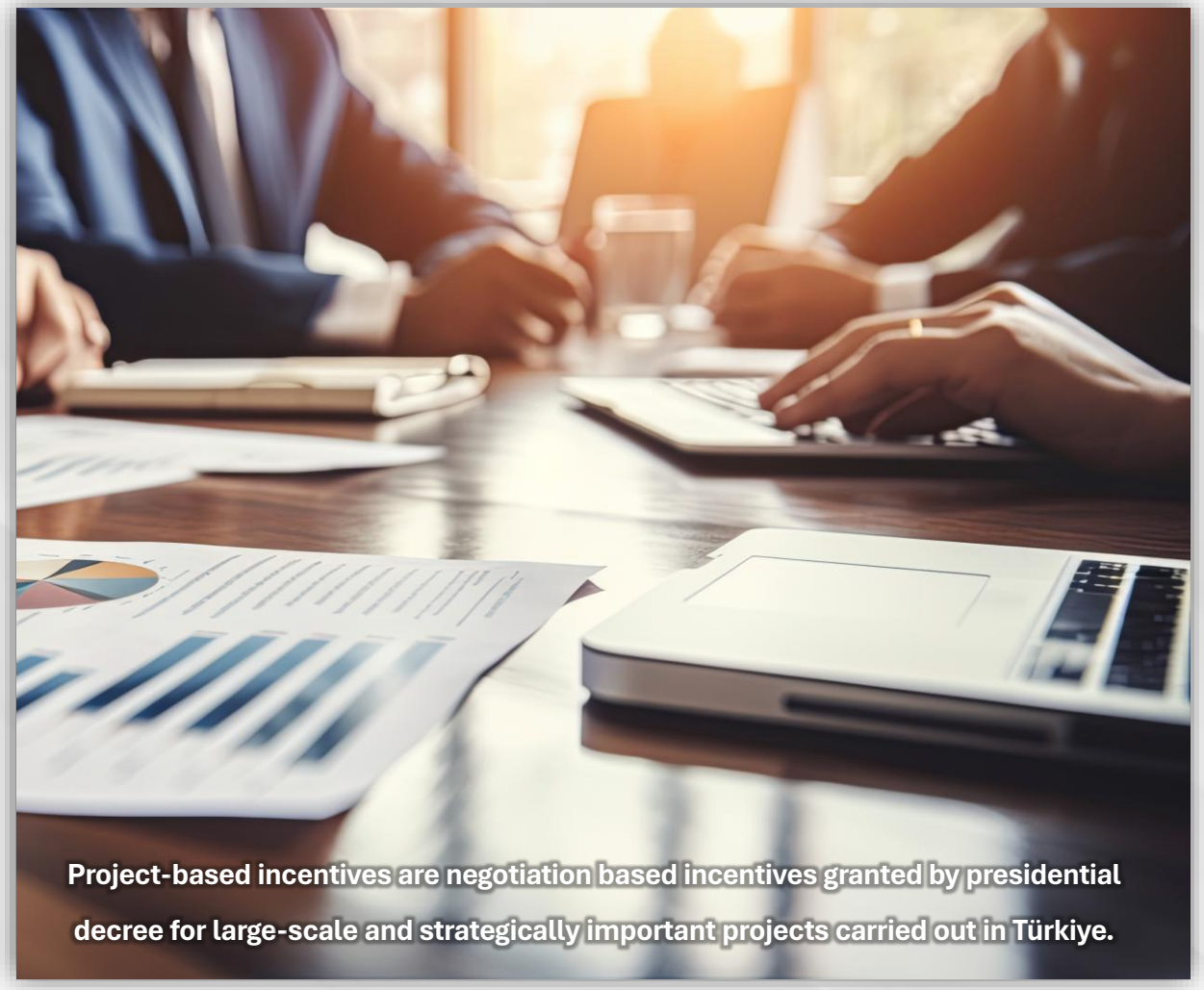
Sectoral and Regional Incentives		Programs	
		Priority Investments	Target Investments
VAT Exemption (Machinery and Equipment Purchases and Construction Expenditures)		Available	
Customs Duty Exemption		Available	
Tax Reduction	Investment Contribution Rate	30%	20%
	Tax Reduction Rate	60%	
Social Security Premium Support (Employer's Share)	Support Period [1]	Gradually increasing from Region 1 to Region 6 0 > 1 > 2 > 4 > 8 > 12 Years	
	SSPS Rate Based on Minimum Wage (Upper Limit)	%50 (%100 for Region 6)	
Social Security Premium Support (Employee's Share)		10 Years (Only for Region 6)	
Land Allocation		Available	
Interest or Profit Share Support [3]	Interest Rate Subsidy Rate [2]	25%	
	Maximum Support Rate	10%	
	Maximum Support Amount	TRY 30 Million	TRY 15 Million

1 Investments carried out within certain districts and/or Organized Industrial Zones benefit from (one-level lower) sub-regional support.
2 The final interest support rate is calculated by multiplying the interest support rate by the Central Bank of the Republic of Türkiye's weekly repo rate.
3 Under the Target Investments Program, interest or profit-share support applies only to investments realized in Regions 4, 5, and 6.

PROJECT BASED INCENTIVES AND HIT-30 PROGRAM

PROJECT BASED INCENTIVES

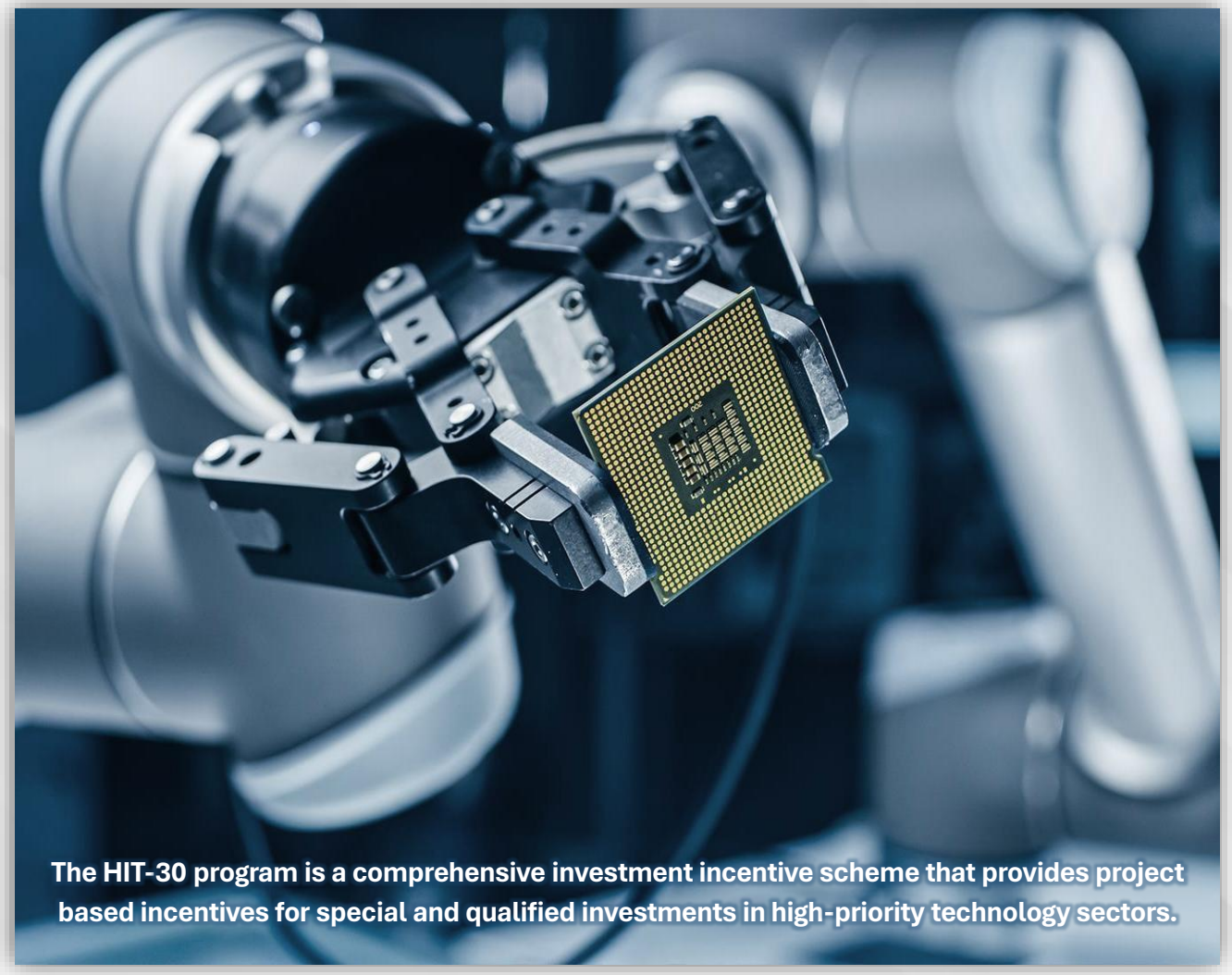
Criteria	Support Items
▪ Investment over TRY 2 billion (~USD 47 million) ▪ Production of high-tech, strategic products ▪ High value-added manufacturing ▪ Investments in highly imported or low domestic production products	▪ Cashback Support ▪ VAT Exemption (Machinery & Equipment) ▪ VAT Exemption (Construction Expenditures) ▪ Customs Duty Exemption ▪ Corporate Tax Reduction ▪ Social Security Premium Support (Employer's Share) ▪ Qualified Personnel Support ▪ Energy Support ▪ Interest or Profit Share Support ▪ Land Allocation ▪ Infrastructure Support ▪ Purchasing Guarantee



Project-based incentives are negotiation based incentives granted by presidential decree for large-scale and strategically important projects carried out in Türkiye.

HIT-30 INCENTIVE PROGRAM

Criteria	Support Items
HIT-30 HIGH TECH TÜRKİYE The product should be included in the high-tech product list determined by the Ministry of Industry and Technology	▪ Cashback Support ▪ VAT Exemption (Machinery & Equipment) ▪ VAT Exemption (Construction Expenditures) ▪ Customs Duty Exemption ▪ Corporate Tax Reduction ▪ Social Security Premium Support (Employer's Share) ▪ Qualified Personnel Support ▪ Energy Support ▪ Interest or Profit Share Support ▪ Land Allocation



The HIT-30 program is a comprehensive investment incentive scheme that provides project based incentives for special and qualified investments in high-priority technology sectors.

HIGH-TECH SECTORS AND PRIORITY INVESTMENT AREAS

Mobility

Green Energy

Semiconductors

Advanced Manufacturing Technologies

Healthy Life Technologies

Digital Technologies

Communication and Aerospace

Value Chain Enhancement

R&D AND DESIGN CENTER INCENTIVES

R&D AND DESIGN CENTER INCENTIVES

Support Items		Support Rate
R&D and Design Deduction	R&D and design expenditures can be deducted from income or corporate tax base.	100%
Employer's Share of Social Security Premium Support	50% of the employer's share of social security premiums, corresponding to the minimum wage, is covered by the Ministry.	50%
Customs Duty Exemption	Imports of goods deemed appropriate by the Ministry for use in R&D, innovation, or design activities are exempt from customs duty.	100%
VAT Exemption	Purchases of new machinery and equipment for production activities in R&D and design centers are exempt from VAT.	100%
Facilitation in Employing Foreign Nationals	Foreign R&D or design personnel can be employed in accordance with the relevant legislation.	---
Income Tax Withholding Reduction for Personnel	An income tax withholding reduction is provided for R&D and design personnel, as well as up to 10% of this number as support personnel, in accordance with the conditions set by the Ministry.	PhD - 95% Master - 90% Others - 80%
Employment Support for Supported Programs	For R&D centers, wage support is provided for personnel who graduated from the departments determined by the Ministry for a period of 2 years. This number may not exceed 10% of the total personnel.	Monthly Gross Minimum Wage

TECHNOLOGY DEVELOPMENT ZONE INCENTIVES

Support Items		Support Rate
Income or Corporate Tax Exemption	Profits derived from software development, R&D, and design activities are exempt from tax.	100%
VAT Exemption on Software Sales	Sales of application software produced in Technology Development Zones are exempt from VAT.	100%
Employer's Share of Social Security Premium Support	50% of the employer's share of social security premiums, corresponding to the minimum wage, is covered by the Ministry.	50%
Customs Duty Exemption	Imports of goods deemed appropriate by the Ministry for use in R&D, innovation, or design activities are exempt from customs duty.	100%
VAT Exemption	Purchases of new machinery and equipment for production activities in R&D and design centers are exempt from VAT.	100%
Facilitation in Employing Foreign Nationals	Foreign R&D or design personnel can be employed in accordance with the relevant legislation.	---
Income Tax Withholding Reduction for Personnel	An income tax withholding reduction is provided for R&D and design personnel, as well as up to 10% of this number as support personnel, in accordance with the conditions set by the Ministry.	100%
Employment Support for Supported Programs	For R&D centers, wage support is provided for personnel who graduated from the departments determined by the Ministry for a period of 2 years. This number may not exceed 10% of the total R&D personnel.	Monthly Gross Minimum Wage

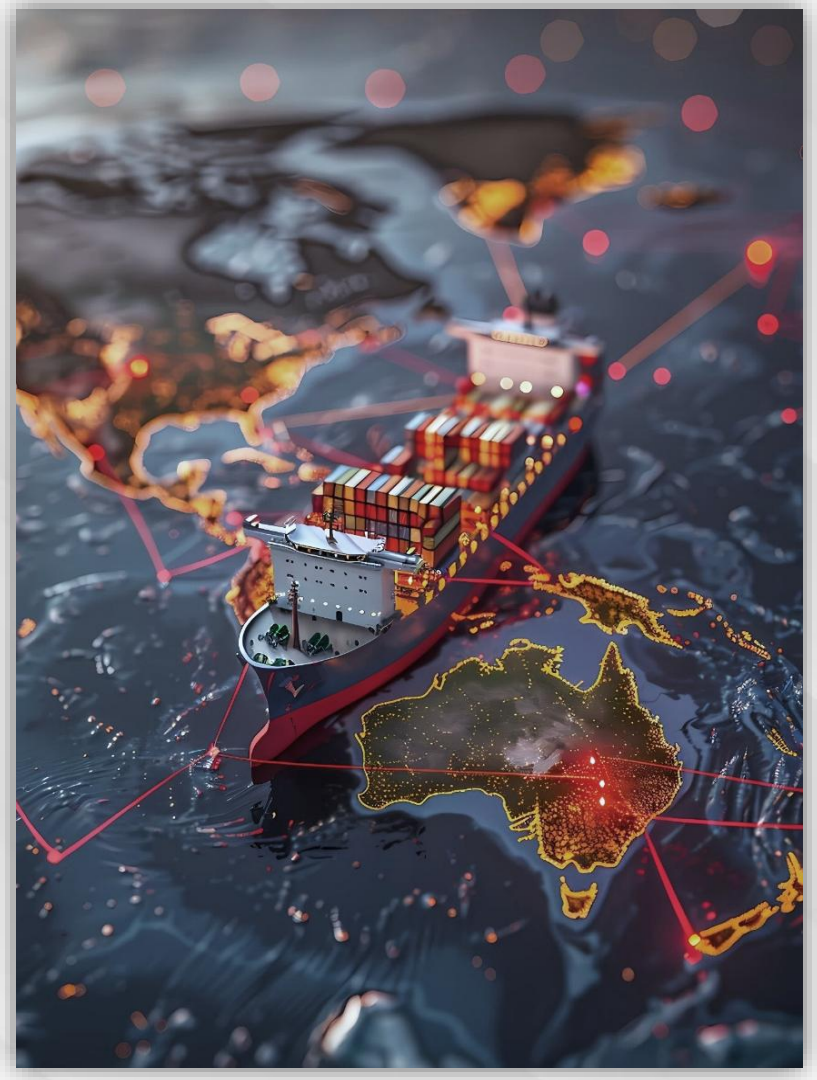
FREE ZONE INCENTIVES

FREE ZONE INCENTIVES

Free Zones are special areas located within the country's borders but considered outside customs boundaries.

To increase export-oriented investments and promote production, 19 Free Zones are currently active and operational.

FREE ZONE INCENTIVES



Criteria	Support Items
▪ The produced goods and the investment project must be export-oriented. ▪ The investment must involve one of the following activities: ✓ Manufacturing ✓ Research and Development (R&D) ✓ Software ✓ General Trade ✓ Storage ✓ Packaging ✓ Banking and Insurance ✓ Assembly and Disassembly ✓ Maintenance Services	▪ VAT Exemption ▪ Customs Duty Exemption ▪ Special Consumption Tax Exemption ▪ Tax Exemption (For Manufacturing Sector) ▪ Income Tax Exemption ▪ Stamp Duty Exemption ▪ Property Tax Exemption ▪ Permission to Import Second-Hand/Used Machinery

Investors exporting a minimum of 85% of the sales value (FOB price) of products produced in the free zone can benefit from income tax exemption.

INCENTIVE SIMULATION EXAMPLES

TARGET INVESTMENT INCENTIVE SIMULATION

SIMULATION DETAILS

- Total Investment Amount: TRY 500,000,000
- Imported Machinery and Equipment: TRY 300,000,000
- Domestic Machinery and Equipment: TRY 100,000,000
- Construction Expenditures: TRY 100,000,000
- Employment: 50 People
- Investment Location: Region 1 – Outside OIZ

VAT Exemption (Machinery and Equipment): TRY 400,000,000 (total cost of machinery and equipment) × 0.20 (VAT rate) = TRY 80,000,000 VAT exemption.

VAT Exemption (Construction Expenditures): TRY 100,000,000 (construction expenditures) × 0.20 (VAT rate) = TRY 20,000,000 VAT exemption.

Customs Duty Exemption: TRY 300,000,000 (cost of imported machinery and equipment) × 0.02 (average customs duty) = TRY 6,000,000 customs duty exemption.

Tax Reduction: TRY 500,000,000 (total investment amount) × 0.20 (target incentive rate) = TRY 100,000,000 corporate tax reduction. *(Tax reduction is not applicable for target investment incentives in İstanbul.)*

Social Security Premium Support (Employer's Share): For investments in Region 1, it is not applied for one year unless located within an Organized Industrial Zone.

Interest or Profit Share Support: Not applicable in Region 1, 2, and 3. *(Can be utilized up to 10% of the fixed investment amount.)*

Simulation Details	Amount (TRY)
Total Investment Amount	500,000,000
Imported Machinery and Equipment	300,000,000
Domestic Machinery and Equipment	100,000,000
Construction Expenditures	100,000,000
Support Items	
VAT Exemption (Machinery and Equipment)	80,000,000
VAT Exemption (Construction Expenditures)	20,000,000
Customs Duty Exemption	6,000,000
Tax Reduction	100,000,000
Total Support Amount	206,000,000
Total Support Rate	**41.2%**

PRIORITY INCENTIVE SIMULATION

SIMULATION DETAILS

- Total Investment Amount: TRY 1,000,000,000
- Imported Machinery and Equipment: TRY 500,000,000
- Domestic Machinery and Equipment: TRY 200,000,000
- Construction Expenditures: TRY 300,000,000
- Employment: 100 People
- Investment Location: Region 5 – Inside OIZ

VAT Exemption (Machinery and Equipment): TRY 700,000,000 (total cost of machinery and equipment) × 0.20 (VAT rate) = TRY 140,000,000 VAT exemption.

VAT Exemption (Construction Expenditures): TRY 300,000,000 (construction expenditures) × 0.20 (VAT rate) = TRY 60,000,000 VAT exemption.

Customs Duty Exemption: TRY 500,000,000 (cost of imported machinery and equipment) × 0.02 (average customs duty) = TRY 10,000,000 customs duty exemption.

Tax Reduction: TRY 1,000,000,000 (total investment amount) × 0.30 (priority incentive rate) = TRY 300,000,000 in corporate tax reduction.

Social Security Premium Support (Employer's Share): 100 employees × 144 months (support period of 12 years) × TRY 2,766 (50% of employer's share) = TRY 39,830,400 exemption from social security premiums.

Interest or Profit Share Support: The maximum support amount is TRY 30,100,000. *(Can be utilized up to 10% of the fixed investment amount)*

Simulation Details	Amount (TRY)
Total Investment Amount	1,000,000,000
Imported Machinery and Equipment	500,000,000
Domestic Machinery and Equipment	200,000,000
Construction Expenditures	300,000,000
Support Items	
VAT Exemption (Machinery and Equipment)	140,000,000
VAT Exemption (Construction Expenditures)	60,000,000
Customs Duty Exemption	10,000,000
Tax Reduction	300,000,000
Social Security Premium Support (Employer's Share)	39,830,400
Interest or Profit Share Support	30,100,000
Total Support Amount	579,930,400
Total Support Rate	**58%**

TECHNOLOGY INCENTIVES SIMULATION

SIMULATION DETAILS

- Total Investment Amount: TRY 1,000,000,000
- Imported Machinery and Equipment: TRY 500,000,000
- Domestic Machinery and Equipment: TRY 200,000,000
- Construction Expenditures: TRY 300,000,000
- Employment: 100 People
- Investment Location: All Cities

VAT Exemption (Machinery and Equipment): TRY 700,000,000 (total cost of machinery and equipment) × 0.20 (VAT rate) = TRY 140,000,000 VAT exemption.

VAT Exemption (Construction Expenditures): TRY 300,000,000 (construction expenditures) × 0.20 (VAT rate) = TRY 60,000,000 VAT exemption.

Customs Duty Exemption: TRY 500,000,000 (cost of imported machinery and equipment) × 0.02 (average customs duty) = TRY 10,000,000 customs duty exemption.

Tax Reduction: TRY 1,000,000,000 (total investment amount) × 0.50 (technology incentive rate) = TRY 500,000,000 in corporate tax reduction.

Social Security Premium Support (Employer's Share): 100 employees × 96 months (support period of 8 years) × TRY 2,766 (50% of employer's share) = TRY 26,553,600 exemption from social security premiums.

Interest or Profit Share Support: Optional instead of machinery support. Limited to the lower of TRY 301 million or 20% of the fixed investment amount. Therefore, the maximum support amount is TRY 1,000,000,000 × 0.20 = TRY 200,000,000.

Machinery Support: Optional instead of interest or profit share support. Limited to the lower of TRY 301 million or 15% of the fixed investment amount. Therefore, the maximum support amount is TRY 1,000,000,000 × 0.15 = TRY 150,000,000.

This simulation assumes machinery support is selected.

Simulation Details	Amount (TRY)
Total Investment Amount	1,000,000,000
Imported Machinery and Equipment	500,000,000
Domestic Machinery and Equipment	200,000,000
Construction Expenditures	300,000,000
Support Items	
VAT Exemption (Machinery and Equipment)	140,000,000
VAT Exemption (Construction Expenditures)	60,000,000
Customs Duty Exemption	10,000,000
Tax Reduction	500,000,000
Social Security Premium Support (Employer's Share)	26,553,600
Machinery Support	150,000,000
Total Support Amount	886,553,600
Total Support Rate	**88.7%**

STRATEGIC INCENTIVE SIMULATION

SIMULATION DETAILS

- Total Investment Amount: TRY 1,000,000,000
- Imported Machinery and Equipment: TRY 500,000,000
- Domestic Machinery and Equipment: TRY 200,000,000
- Construction Expenditures: TRY 300,000,000
- Employment: 100 People
- Investment Location: All Cities

VAT Exemption (Machinery and Equipment): TRY 700,000,000 (total cost of machinery and equipment) × 0.20 (VAT rate) = TRY 140,000,000 VAT exemption.

VAT Exemption (Construction Expenditures): TRY 300,000,000 (construction expenditures) × 0.20 (VAT rate) = TRY 60,000,000 VAT exemption.

Customs Duty Exemption: TRY 500,000,000 (cost of imported machinery and equipment) × 0.02 (average customs duty) = TRY 10,000,000 customs duty exemption.

Tax Reduction: TRY 1,000,000,000 (total investment amount) × 0.40 (strategic incentive rate) = TRY 400,000,000 in corporate tax reduction.

Social Security Premium Support (Employer's Share): 100 employees × 96 months (support period of 8 years) × TRY 2,766 (50% of employer's share) = TRY 26,553,600 exemption from social security premiums.

Interest or Profit Share Support: Optional instead of machinery support. Limited to the lower of TRY 226 million or 15% of the fixed investment amount. Therefore, the maximum support amount is TRY 1,000,000,000 × 0.15 = TRY 75,000,000.

Machinery Support: Optional instead of interest or profit share support. Limited to the lower of TRY 226 million or 15% of the fixed investment amount. Therefore, the maximum support amount is TRY 1,000,000,000 × 0.15 = TRY 150,000,000.

This simulation assumes machinery support is selected.

Simulation Details	Amount (TRY)
Total Investment Amount	1,000,000,000
Imported Machinery and Equipment	500,000,000
Domestic Machinery and Equipment	200,000,000
Construction Expenditures	300,000,000
Support Items	
VAT Exemption (Machinery and Equipment)	140,000,000
VAT Exemption (Construction Expenditures)	60,000,000
Customs Duty Exemption	10,000,000
Tax Reduction	400,000,000
Social Security Premium Support (Employer's Share)	26,553,600
Machinery Support	150,000,000
Total Support Amount	786,553,600
Total Support Rate	**78.7%**

REGION 6 INCENTIVE SIMULATION

SIMULATION DETAILS

- Total Investment Amount: TRY 1,000,000,000
- Imported Machinery and Equipment: TRY 500,000,000
- Domestic Machinery and Equipment: TRY 200,000,000
- Construction Expenditures: TRY 300,000,000
- Employment: 100 People
- Investment Location: Region 6 – Inside OIZ (Highest Incentive Rate Among Regions)

VAT Exemption (Machinery and Equipment): TRY 700,000,000 (total cost of machinery and equipment) × 0.20 (VAT rate) = TRY 140,000,000 VAT exemption.

VAT Exemption (Construction Expenditures): TRY 300,000,000 (construction expenditures) × 0.20 (VAT rate) = TRY 60,000,000 VAT exemption.

Customs Duty Exemption: TRY 500,000,000 (cost of imported machinery and equipment) × 0.02 (average customs duty) = TRY 10,000,000 customs duty exemption.

Tax Reduction: TRY 1,000,000,000 (total investment amount) × 0.30 (Region 6 incentive rate) = TRY 300,000,000 corporate tax reduction.

Social Security Premium Support (Employer's Share): 100 employees × 168 months (support period of 14 years) × TRY 5,533 (100% of employer's share) = TRY 92,954,400 exemption from social security premiums.

Interest or Profit Share Support: The maximum support amount is TRY 30,100,000. *(Can be utilized up to 10% of the fixed investment amount)*

Social Security Premium Support (Employee Share): 100 employees × 120 months (support duration) × TRY 4,624 (100% of employee's share) = TRY 55,488,000 exempted from social security premiums. *(Employee's share support is only applicable for investments in Region 6)*

Simulation Details	Amount (TRY)
Total Investment Amount	1,000,000,000
Imported Machinery and Equipment	500,000,000
Domestic Machinery and Equipment	200,000,000
Construction Expenditures	300,000,000
Support Items	
VAT Exemption (Machinery and Equipment)	140,000,000
VAT Exemption (Construction Expenditures)	60,000,000
Customs Duty Exemption	10,000,000
Tax Reduction	300,000,000
Social Security Premium Support (Employer's Share)	92,954,400
Interest or Profit Share Support	30,100,000
Social Security Premium Support (Employee's Share)	55,488,000
Total Support Amount	688,542,400
Total Support Rate	**68.8%**

ANNEX

ANNEX 1 – INCENTIVE TERMINOLOGY

VAT Exemption: Exemption from paying value-added tax on machinery & equipment purchases and construction expenses.

Customs Duty Exemption: Exemption from paying customs duties on machinery & equipment procured from abroad.

Tax Reduction: Application of reduced income or corporate tax up to the limit specified in the incentive certificate.

Social Security Premium Support (Employer Share): The Ministry covers the portion of the employer's social security premium corresponding to the minimum wage for additional employment created by the investment.

Social Security Premium Support (Employee Share): The Ministry covers the portion of the employee's social security premium corresponding to the minimum wage for additional employment created by the investment.

Machinery Support: The Ministry covers a specified portion of the cost of machinery and equipment procured during the validity period of the incentive certificate.

Cashback Support: Partial reimbursement by the government of negotiated expenses with the Ministry for project-based investments.

Purchasing Guarantee: The state's guarantee of public procurement for needed products.

Interest or Profit Share Support: The Ministry covers a certain portion of the interest or profit share payments related to the loan used for the investment.

Land Allocation: Provision of land allocation for investments with incentive certificates, in accordance with procedures and principles determined by the Ministry of Environment, Urbanization, and Climate Change.

Energy Support: Coverage by the Ministry of negotiated energy expenses for a specified period in project-based investments.

Qualified Personnel Support: Coverage by the Ministry of the gross salaries of qualified personnel, as negotiated, for a specified period in project-based investments.

R&D and Design Deduction: Allowing the investor company to deduct R&D and design expenses from corporate tax base.

Stamp Tax Exemption: Exemption from stamp duty for official documents and contracts related to the investment.

Property Tax Exemption: Exemption from property tax applied to land and buildings.

Special Consumption Tax Exemption: Exemption from special consumption tax payments in free zones.

ANNEX 2 – PRIORITY INVESTMENT LIST

Investments supported under the Digital Transformation Program or the Green Transformation Program	Defense-related investments based on project approval obtained from the Presidency of Defence Industries	Data center investments that meet the defined technical specifications and standards and have a minimum installed capacity of 3 megawatts
Investments for the production of high-tech products listed as priority products under the Technology-Oriented Industry Move Program, and investments of at least TRY 500 million for the production of high-tech products	Liquefied Natural Gas (LNG) and underground natural gas storage investments of at least TRY 500 million	Investments of at least TRY 200 million by cloud service providers operating in data centers that meet the required technical conditions and standards
Investments in the 6th region (excluding mobile/relocatable investments), and investments evaluated under Provisional Articles 3 and 4	R&D investments and those related to R&D or design projects carried out in R&D or design centers, excluding Istanbul	Transportation investments via railway, seaway, or airway
Nuclear power plant investments	Investments for the production of products with a Technological Product Experience Certificate	Port investments for freight transportation (excluding marinas and yacht harbors)
Solar and wind power plant investments for electricity generation intended for self-consumption in the manufacturing industry, limited to the contracted power in the grid connection agreement	Investments in test centers for medium-high and high-tech products, and test centers established by exporters' associations to support foreign trade	Tourism accommodation investments in culture and tourism protection and development regions, tourism centers, within the jurisdiction of affiliated institutions of the Ministry of Culture and Tourism, or in the field of thermal tourism
Investments subject to environmental licensing under the Regulation on Environmental Permits and Licenses	Software and IT product investments in specialized free zones	Soilless greenhouse investments of 25 decares or more, using domestic greenhouse technologies and based on automation (including computer-controlled climate, irrigation, fertilization, and pesticide systems)
Elderly and/or disabled care centers with a capacity of at least 100 persons	Licensed warehousing investments	Software and IT product investments in specialized free zones
Investments made in existing facilities with an industrial registration certificate for protection against earthquake or fire risks	Investments in disaster technologies based on conformity letters obtained from the Directorate General of Industry	Mining extraction and/or processing investments, and exploration investments conducted in licensed fields by investors holding valid exploration licenses or certificates
Investments for the production of medium-high technology products listed in the priority product list under the Technology-Oriented Industry Move Program, and investments of at least TRY 1 billion for the production of such products (excluding Istanbul)	Private sector investments in nurseries, day care centers, pre-school, primary, secondary and high school education, and training facilities related to the use, repair and maintenance of air vehicles	Electricity generation investments using Group 4-b minerals (as defined in Article 2 of the Mining Law No. 3213, dated 4 June 1985) as inputs, under a valid mining operation license and permit issued by the Ministry of Energy and Natural Resources

ANNEX 3 – CALCULATION OF MINIMUM WAGE

Minimum Wage (Gross and Net)	Amount (TRY)
Net Minimum Wage	28,075.50
Gross Minimum Wage	33,030.00
Social Security Premium (Employer's Share)	4,624.20
Unemployment Insurance Premium	330.30
Total Deduction	4,954.50
Employer Cost	
Gross Minimum Wage	33,030.00
Social Security Premium (Employee's Share) *	5,532.53
Employer Unemployment Insurance Premium	660.60
Total Employer Cost	39,223.13

* Calculated by applying a 5-point SSP reduction for the manufacturing sector.

ANNEX 4 – CALCULATION OF TAX REDUCTION

How Does the Tax Reduction Support Work?

Investment Amount: TRY 500,000,000

Investment Type: Priority Investment

Contribution Rate to Investment: 30%

Tax Reduction Rate: 60%

Step 1: Calculating the Support Cap

Contribution to Investment: TRY 500,000,000 × 0.30 = TRY 150,000,000

✓ This support amount represents the upper limit of the tax reduction support. The unused portion of this support is increased annually at the revaluation rate determined each year.

Step 2: Calculating Annual Tax Reduction

Assumed Annual Net Profit: TRY 200,000,000

Corporate Tax (12.5%): TRY 200,000,000 × 0.125 = TRY 25,000,000

Tax Reduction (60%): TRY 25,000,000 × 0.60 = TRY 15,000,000

✓ Thus, the investor will pay TRY 15,000,000 less in taxes each year.

Step 3: Explanation of Total Tax Reduction

The payable corporate tax: TRY 25,000,000 – TRY 15,000,000 = TRY 10,000,000

The investor will benefit from a tax advantage of TRY 15,000,000 annually.

Since the total support amount is TRY 150,000,000: TRY 150,000,000 ÷ TRY 15,000,000 = 10 years

✓ The right to a tax reduction can be utilized for a maximum of 10 accounting periods.

✓ The calculation of the tax reduction, the support amount and the financial conditions under which it will be utilized depend on the company's strategy and its profitability.

✓ The corporate tax rate is 25%, and this rate is applied as 12.5% for investments directed towards agricultural production and the manufacturing industry.

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