

- Fixed investment amount should be TL 500.000 or above to be eligible for investment incentive system.
- Incentive system does not offer grant support.
- Investments within the organised industry zones, sectoral cooperation based investments, and certain investments in the classification of medium/high technology segment pursuant to the OECD definition of technology intensity would benefit from the supports for a higher region.



## Documents Required for the Application for Incentive Certificate

- Letter of Application
- Circular of signature
- Letter of commitment and investment information form
- Receipt substantiating that application fee has been paid
- Turkish Trade Registry Gazette which demonstrate the company's current status in terms of shareholding structure, capital amount and business
- A letter to be received from SSI substantiating that the company does not any debt
- "Environmental Impact Assessment Approval Decision or Decision stating that Environmental Impact Assessment is not required"
- Other information and documents that might be requested by the General Directorate depending on the industry and size of the investment or incentive practices

Investment Support Experts are awaiting you to help you **benefit from state incentives in your investments.**

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# INVESTMENT INCENTIVE SYSTEM

Sep 2017



# 1

## 1. General Incentive Implementation

- VAT exemption
- Customs duty exemption

# 2

## 2. Regional Incentives

- VAT exemption
- Customs duty exemption
- Tax reduction
- SSI Employer support
- Allocation of Investment property
- Interest support

# 3

## 3. Large Scaled Investment Incentives

- VAT exemption
- Customs duty exemption
- Tax reduction
- SSI Employer support
- Allocation of Investment property

# 4

## 4. Strategic Investment Incentive

- VAT exemption and refund
- Customs duty exemption
- Tax reduction
- SSI employer support
- Allocation of Investment property
- Interest support

### 1. General Incentive System

Provided that your investment is not one of the non-eligible investments and meets the necessary conditions for incentive, you can benefit from the incentive system.

### 2. Regional Incentive System

Provided that your investment meets the minimum capacity or amounts specified for the sector where you will invest in the relevant province, you can benefit from the regional supports.

### 3. Large Scaled Investment Incentives

You can benefit from large scaled investment incentives for your investments of TL 50 million and above in certain sectors.

### 4. Strategic Investment Incentives

Provided that you have an investment plan that meets all the criteria specified below and is intended for the manufacturing of products with import dependence, you can benefit from the strategic investment incentives.

- Minimum fixed investment amount is above TL 50 million,
- Overall domestic manufacturing capacity for the product of investment is lower than import volume.
- Value added by the investment is at least 40%.
- Overall import volume in the recent year for the product of investment is above USD 50 million.

## TR83 (MIDDLE BLACK SEA REGION) MINIMUM INVESTMENT AMOUNT AND CAPACITIES REQUIRED TO BENEFIT FROM REGIONAL SUPPORTS

SECTORS	SAMSUN	AMASYA	ÇORUM	TOKAT
Integrated Animal Husbandry		500.000 TL		
Aquaculture		500.000 TL		
Manufacture of food products and beverages		1 million TL		
Manufacture of paper and paper products		10 million TL		
Production of chemical and herbal products used in drugs / pharmacy and medicine		500.000 TL		
Manufacture of office, accounting and data processing machines		500.000 TL		
Manufacture of radio, television, communication equipment and devices		500.000 TL		
Manufacture of medical devices, precision and optical instruments		500.000 TL		
Education services (including pre-school education services, excluding education of adults and other educational activities)		500.000 TL		
Licensed warehousing		1 million TL		
Smart multifunctional technical textile		500.000 TL		
Waste recycling or disposal facilities		500.000 TL		
Hotels		3-star and above		
Student dormitories		100 students		
Hospital investment, nursing home		Hospital 500.000 TL, Nursery home 100 people		
Manufacture of textile products		10 Million TL for investments in textile finishing 1 Million TL for other investments		
Manufacture of garments		For Tokat 500.000 TL; in other provinces, extension and modernization investments above 1 million TL		
SECTORS	SAMSUN	AMASYA, ÇORUM, TOKAT		
Manufacture of luggage, handbag, leather accessories, shoes etc.	1 million TL	500.000 TL		
Manufacture of wood and cork products (except for furniture), manufacture of mats and similar products made by weaving	2 million TL	1 million TL		
Production of chemicals and chemical products	2 million TL	1 million TL		
Manufacture of non-metallic mineral products	2 million TL	1 million TL		
Main metal, metal casting industry, other than iron and steel industry	2 million TL	1 million TL		
Metal goods	2 million TL	1 million TL		
Manufacture of machinery and equipment	2 million TL	1 million TL		
Manufacture of electric machines and devices	2 million TL	1 million TL		
Motor land vehicles and supply industry	Investment amount for motor vehicles is 50 Million TL and for motor vehicles supply industry is 2 Million TL	Investment amount for motor vehicles is 50 Million TL and for motor vehicles supply industry is 2 Million TL		
Maintenance and repair of aircrafts and their engines	500.000 TL	-		
Manufacture of furniture (excluding those made only of metal and plastic)	2 million TL	1 million TL		
Cold storage services	1.000 square meters	500 square meters		
Greenhouse business	20 decaire	10 decaire		

### TR83 (MIDDLE BLACK SEA REGION) REGIONAL INCENTIVE IMPLEMENTATION

Support Elements	Samsun	Amasya-Çorum	Tokat		
VAT exemption	+	+	+		
Customs duty exemption	+	+	+		
Tax reduction	Investment contribution rate	Outside OIZ	25%	30%	40%
		In OIZ	30%	40%	50%
SSI Employer Support	Support duration	Outside OIZ	5 years	6 years	7 years
		In OIZ	6 years	7 years	10 years
	Maximum Support Amount	20%	25%	35%	
Allocation of Investment Property	+	+	+		
Interest Support	Internal Loan (TL loan)	3 points	4 points	5 points	
	Foreign exchange/ foreign exchange loan	1 point	1 point	2 points	

## PRIMARY INVESTMENT SUBJECTS (INVESTMENT SUBJECTS ELIGIBLE FOR 5TH REGION SUPPORTS)

	Investments regarding the manufacturing of products or parts that are developed as a result of R&D projects	Defence investments
	Test centres, wind tunnels and similar investments	Certain automotive and motor investments
	Mining and mine search investments	Educational investments
	Investments on energy efficiency	Investments on energy production through recovering waste heat
	Liquefied natural gas (LNG) investments and underground natural gas storage investments	Thermal power plants based on local coal
	Investments on carbon fiber production or production of	Transportation by railway
	Transportation by seaway	Tourism accommodation investments to be realized in Culture and Tourism Protection and Development Regions or on thermal tourism
	International fair investments	Investments for the manufacture of turbine and generator for renewable energy investments and manufacture of blades used in wind power generation
	Integrated investments for aluminum flat products manufacturing through direct chill slab casting and hot rolling methods	Licensed warehousing
	Nuclear energy investments	Investments on Laboratory complexes