- 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.

www.oka.org.tr

Amasya Investment Support Office

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Corum Investment Support Office

Karakeçili Mah.Gazi Cad. Fuar Alanı No:104 ÇORUM Tel:+90(364) 225 74 70 Fax:+90(364) 225 74 71

Samsun Investment Support Office

Samsun Organize Sanayi Bölgesi Yaşardoğu Cad. No: 62 Tekkeköy/SAMSUN Tel:+90(362) 43124 00 Fax:+90(362) 43124 09

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INVESTMENT INCENTIVE SYSTEM®











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. 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

| Integrated Animal Husbandry Aquaculture Aquaculture Bonout TL Manufacture of food products and beverages Imillion TL Manufacture of paper and paper products Individual Tused Individual Instruments Individual Instruments Individual Instruments Individual Instruments Individual Instruments Individual Instruments Individual I | SECTORS | SAMSUN | AMASY | A CORUM | TOKAT | |
|--|---|---|----------------------------------|---|---|--|
| Aquaculture Manufacture of food products and beverages Manufacture of paper and paper products Production of chemical and herbal products used in drugs / pharmacy and medicine Manufacture of office, accounting and data processing machines Manufacture of radio, television, communication equipment and devices Manufacture of medical devices, precision and optical instruments Education services (including pre-school education services (excluding education of adults and other educational activities) Licensed warehousing Smart multifunctional technical textile Master ercycling or disposal facilities Hospital investment, nursing home Manufacture of textile products Manufacture of textile products Manufacture of garments Manufacture of garments SECTORS Manufacture of louggage, handbag, leather accessories, shoes etc. Manufacture of wood and cork products (except for unriture of wood and cork products (except for unriture of wood and cork products (except for unriture of of mon-metallic mineral products Manufacture of on-metallic mineral products Manufacture of on-met | | SAMSUN | | • | IUKAI | |
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| | C C | | | | | |

TR83 (MIDDLE BLACK SEA REGION) REGIONAL INCENTIVE IMPLEMENTATION

| Support Elements | | Samsun | Amasya-Çorum | Tokat | |
|-----------------------------------|-------------------------------|----------------|--------------|----------|----------|
| VAT exemption | | + | + | + | |
| Customs duty exemption | | + | + | + | |
| | Investment contribution | Outside OIZ | 25% | 30% | 40% |
| | rate | In OIZ | 30% | 40% | 50% |
| SSI Employer dur Support | Support duration | Outside OIZ | 5 years | 6 years | 7 years |
| | | In OIZ | 6 years | 7 years | 10 years |
| | Maximum S Amoui | | 20% | 25% | 35% |
| Allocation of Investment Property | | + | + | + | |
| l-4 | Internal Loan | (TL loan) | 3 points | 4 points | 5 points |
| Interest Support | Foreign excl foreign excha | 0 | 1point | 1point | 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 undergroundnatural 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



