

# DECREE CONCERNING STATE ENCOURAGEMENTS TO INVESTMENTS<sup>1</sup>

(Decree No: 2009/15199 and dated: 14/07/2009)

(published in the Official Gazette dated: 16/07/2009 and No: 27290)

## Purpose

**ARTICLE 1-(1)** The purpose of the Decree is to orient savings to investments with high added value, increase production and employment, ensure continuity of investment propensity and the sustainable development, encourage large investments contributing to international competitiveness and employing high technologies and research and development (R&D) activities, stimulate direct foreign investments, reduce regional development disparities, support investments aimed at environmental protection and R&D activities, in line with the targets envisaged in Development Plans and Annual Programs as well as international agreements.

## Definitions

**ARTICLE (2)** Within the meaning of the implementation of this Decree, the following terms shall mean;

- a) Intermediary institutions: Banks and financial leasing companies including public banks which will be a party in the implementation of interest support,
- b) Large investment: The investments indicated in the annex -3 of this Decree, having an investment cost over 50 Million Turkish Liras as defined in the Article 32/A of Corporate Tax Law No:5520,
- c) Accounting Unit: Accounting Unit in charge of Internal Payments in the Undersecretariat of Treasury,
- ç) Undersecretariat: Undersecretariat of Treasury,
- d) Incentive certificate: Investment incentive certificate
- e) Investment good: Fixed expenditures, excluding buildings and land, relating to machinery-equipment, auxiliary equipment and furnishing, depending on the type of investment, to be used in production of goods and services within the scope of incentive certificate.

## Regions and support measures

**ARTICLE 3-(1)** Within the framework of the implementation of support measures, Level 2 Regions, as specified in the Statistical Classification of Regional Units determined by the

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<sup>1</sup> Authentic version of this legislation in Turkish, published in the Official Gazette of Republic of Turkey, is legally binding.

Council of Ministers Decree dated 28/8/2002 and No:2002/4720, have been divided into four groups as indicated in annex-1 by considering their socio-economic development status. The investments eligible to benefit from the support measures provided for regional implementation are determined by considering investment potential and competitiveness of each provincial group as designated in annex-2.

(2) Excluding the investments which are deemed not to be supported and do not meet the required conditions as set forth in Annex-4 attached herewith, all investments over minimum fixed investment amount stipulated in article 4 may benefit from customs duty and value added tax (VAT) exemption regardless of the location of the investment.

(3) In addition to the support measures mentioned in the above paragraph, the investments eligible for support measures provided for regional implementation may benefit from the following;

a) In Regions I and II;

- 1) Tax reduction,
- 2) Social security premium support,
- 3) Land allocation,

b) In Regions III and IV;

- 1) Tax reduction,
- 2) Social security premium support,
- 3) Land allocation,
- 4) Interest support.

(4) Large investments may benefit from;

- a) Customs duty exemption,
- b) VAT exemption,
- c) Tax reduction,
- ç) Social security premium support,
- d) Land allocation.

(5) Upon the evaluation to be made within the framework of macro-economic programs, supply-demand balance, financial, technical, and sectoral terms, investment projects are required to be deemed eligible and issued an incentive certificate to benefit from the support measures within the scope of this Decree.

(6) No incentive certificate shall be issued on behalf of the financial leasing company for investments to be realized through financial leasing companies. In case of failure of the investor to fulfill his obligations, sanctions imposed to machinery and equipments that are subject to leasing are partially or entirely applied to the financial leasing companies correspondingly.

(7) The investment expenditures made before the date of application for incentive certificate shall not be included within the scope of the incentive certificate.

### **Fixed investment amounts and minimum capacities**

**ARTICLE 4-(1)** For an investment to be eligible to benefit from support measures, the minimum fixed investment amount should be one million Turkish Liras in regions I and II and five hundred thousand Turkish Liras in regions III and IV. However, for large investments, investments within the scope of regional implementation and those within the scope of general investment system, the minimum fixed investment and/or minimum capacity requirements set forth for each subject in the annexed lists are valid.

(2) For the investments to be realized through financial leasing companies the total amount of machinery and equipment subject to financial leasing for each financial leasing company should be at least two hundred thousand Turkish Liras.

(3) No minimum fixed investment amount is required for the production facilities benefiting only from relocation support within the scope of Article 12 of this Decree.

### **Application procedure**

**ARTICLE 5-(1)** Submission of following documents are required for application to the Undersecretariat for the issuance of incentive certificate;

- a) Circular of signature of the persons authorized to represent and bind the company to realize investment project,
- b) Turkish Commercial Registration Gazette or Turkish Tradesmen and Craftsmen Registration Gazette documenting the current status of the company,
- c) Investment application form and its annexes containing information in accordance with the format provided in the Communiqué to be published pursuant to this decree,
- ç) Original copy of the receipt indicating deposit of the amount mentioned in the second paragraph of this Article to the account of the accounting unit,
- d) Original of the letter to be received from the related departments of the Social Security Institution confirming that the company has no premium debt and administrative fine due or it has been deferred, credited or re-structured pursuant to Social Insurance and General Health Insurance Law No. 5510 and the restructuring is still valid,
- e) For the investments indicated in the lists annexed to Environmental Impact Assessment (EIA) Regulation published pursuant to Environment Law No 2872, EIA Report indicating affirmation of the investment in terms of its environmental impact or the document indicating that EIA Report is not necessary.

However, for manufacturing industry investments determined by Communiqué with fixed investment amount not exceeding eight million Turkish Liras excluding foreign capital

investments, large investments, investments within the scope of regional implementation, research/development and environmental investments, the investor, upon preference, may apply to the chambers of industry associated with Turkish Chambers and Stock Exchange Union where the investment is located.

(2) If the application for an incentive certificate is to be made to the Undersecretariat, a fee amounting to Four Hundred Turkish Liras, and if it is to be made to the chambers of industry, a fee amounting to Three Hundred Turkish Liras is deposited in the account of accounting unit to be retained as revenue to the budget and a Hundred Turkish Liras in the account of related chamber of industry. The refund of these amounts may not be claimed.

(3) Except for the fees for expertise made upon the completion of the investments determined by the communiqués, no fee can be charged by the relevant chambers of industry for any transaction relating to incentive certificate.

(4) The assessment results of the applications made to the chambers of industry are submitted to the Undersecretariat in accordance with the procedures and rules set forth in the communiqué to be published based on this Decree. Investments found eligible upon the final assessment by the Undersecretariat are issued incentive certificate.

(5) The Undersecretariat is authorized to request additional information and comments, permission, license and other documents received from the public authorities and institutions depending on the subject of investment if deemed necessary.

### **Customs Duty Exemption**

**ARTICLE 6-(1)** Within the scope of incentive certificate imports of investment goods, CKD components and accessories regarding investments of automobiles and light commercial vehicles provided that the acquisition remains within investment period, hulls regarding building of ships and yachts with a length of more than fifty meters are exempted from customs duty determined in Import Regime Decree in effect.

(2) On the other hand, the import of spare parts not exceeding five percent of the cost of machinery and equipment, bus, tow truck (excluding those with green motors in conformity with Euro norms), tractor-trailers (excluding refrigerated trucks), furniture, motorboats, trucks (excluding off-road dump trucks), trans-mixers, concrete plants, forklifts, and concrete pumps within the scope of incentive certificate is subject to Customs Duties at the rate specified by the current Import Regime Decree.

(3) Raw materials, intermediary goods and operational materials except for those indicated in the first paragraph of this article cannot be imported within the scope of incentive certificates issued in accordance with the provisions of this Decree. Additionally, passenger cars, construction materials, porcelain and/or ceramic kitchen and tableware cannot be included within the scope of incentive certificate.

(4)By considering regional and sectoral restrictions, following may be deemed compatible;

a) Machinery and equipment (excluding highway transport vehicles) deemed as appropriate for import in accordance with the provisions of "Communiqué on Importation of Old, Used and Renovated Goods" based on "Import Regime Decree" and

b) Machinery and equipment of which the importation is permitted pursuant to article 7 of the Import Regime Decree

can be included within the scope of an incentive certificate.

c) Import of used complete facility can be permitted upon the assessment of the Undersecretariat per project basis.

(5) Regarding textile and apparel investments used machinery and equipment within the scope of incentive certificate cannot be imported.

(6) As regards investments to be realized through financial leasing companies import procedures are executed by taking into consideration incentive certificate of the investor without issuing a separate incentive certificate on behalf of financial leasing company. The investor and the financial leasing company are severally liable for the import transactions.

(7) Import of machinery and equipment, concerning the investments for which application for incentive certificate is made but not concluded yet, is permitted by the Undersecretariat of Customs, upon approval of the Undersecretariat provided that a collateral in the total amount of customs duty and value added tax is deposited. For importation via depositing collateral, the period allowed in each application for the release of collateral is maximum six months. In case the collateral could not be released during the allowed period, application to the Undersecretariat of Customs is required for a period extension. The period for the release of the collateral starts on the date when the commodity enters into free circulation. The investor must apply to the Undersecretariat of Customs for the release of collateral within the allowed period by submitting the incentive certificate and import machinery and equipment list attached to it. Otherwise, amount collected as collateral is retained as revenue.

### **Value Added Tax Exemption**

**ARTICLE 7-(1)** In accordance with the Law on Value Added Tax No: 3065 purchases of imported or domestic machinery and equipment within the scope of an incentive certificate are exempted from value added tax.

### **Interest Support**

**ARTICLE 8-(1)** Upon request, for investments within the scope of regional implementation the following percentage points of interest rate or profit share to be paid for the loans extended by the banks with a maturity of at least one year and not exceeding 70% of the fixed investment cost recorded in the incentive certificate can be compensated from the budget resources for the first five years at maximum upon the approval of the Undersecretariat;

a) For the investments to be realized in Region III, three percentage points for the loans in Turkish Lira, one percentage point for the foreign currency and foreign exchange loans,

- b) For the investments to be realized in Region IV, five percentage points for the loans in Turkish Lira, two percentage points for the foreign currency and foreign exchange loans,
- c) Without considering regional classification, for research and development investments and environmental investments that are not directly related to commercial manufacturing activities and concerning refinement or incineration of solid, liquid or gaseous wastes of existing or to be established facilities, five percentage points for the loans in Turkish Lira, two percentage points for the loans for foreign currency and foreign exchange loans.

(2) For investments issued an incentive certificate with the measure interest support and realized through financial leasing companies, interest support is implemented under the same conditions provided that a disbursement plan including interest payments is prepared.

(3) The amount of interest support to be provided from the budgetary sources on project basis cannot exceed; three hundred thousand Turkish Liras for research and development and environmental investments, and five hundred thousand Turkish Liras for the investments to be made in the Regions III and IV.

(4) Regarding investments to be realized by foreign currency credits, interest support implementation is made by taking into account of foreign exchange selling rate of Central Bank of Turkey applicable at the date of maturity.

(5) The measure interest support cannot be ascribed for the following; used machinery and equipment and the investments to be realized by the public authorities and institutions including publicly owned economic enterprises and professional union organizations in the status of public legal entity. Additionally, loans provided by public institutions or subsidized by public funds are also not eligible for the measure interest support.

(6) For the implementation of interest support within the scope of an incentive certificate, application of no more than one intermediary institution is taken into account.

(7) In case of failure in the reimbursement of the interest, profit share or the principal in due period as specified in the disbursement plan for the first time, the case is notified by the intermediary institutions to Undersecretariat within the shortest time and upon the notification the Undersecretariat suspends the payments of the interest support. In case of a subsequent notification by the intermediary institution to the Undersecretariat about fulfillment of repayment obligation by the investor, the interest support payments are proceeded for the remaining periods, without granting an extension period. In case of failure in reimbursement for the second time, payment of interest support is terminated.

(8) In case of transfer of the investment goods within the scope of incentive certificate to another investor, and if the incentive certificate of the investor taking over is entitled to interest support and with the approval of intermediary institution, payment of interest support is proceeded for the new investor in accordance with the new disbursement plan without being subject to any modification in the previous plan concerning the maturity, amount of interest support and all other conditions for the remaining part of loan. Otherwise, the interest support implementation for the transferred machinery and equipment is ceased.

(9) In case of cancellation of the incentive certificate for any reason, the amount of interest support is collected according to the provisions of the Law No 6183 Related to Collection Procedure of Public Receivables.

(10) The intermediary institution is liable to ensure the use of the loan subject to interest support for the expenditures within the scope of incentive certificate. In case the loan is determined to have been used for purposes other than specified, for the banks the amount determined by employing the interest rate specified for this loan by the relevant bank to the already paid interest support amount, for financial leasing companies the total interest support amount indicated in the disbursement plan respectively is required to be deposited in the account of accounting unit within five work days to be retained as revenue to the budget.

Otherwise, the said amounts are collected by the Undersecretariat;

- a) for banks through transfer from the reserve account in Central Bank of Turkey or by exercising other means of legal remedy,
- b) for financial leasing companies by applying the provisions of the Law No.6183.

(11) The Minister whom the Undersecretariat related to is authorized to increase the amount determined in this article up to one fold and to reduce at the rate of seventy five percent.

#### **Social security premium support**

**ARTICLE 9-(1)** For large investments and those supported within the scope of regional implementation provided that the employment requirement recorded in the incentive certificate is fulfilled, social security premium employers share corresponding to minimum wage amount is compensated by Treasury within the periods and for the employment specified below:

- a) for completely new investments all employment created after becoming operational and
- b) for all other types of investments, each additional employee recruited after the notification of the average number of employees to the related Provincial Directorate of Social Security with the SSK Monthly Premium and Service Document in the last six months (for investments bearing seasonal characteristic, preceding years' seasonal average employment figures are taken into account) after the completion of the investments.

Regions	Investments started before Dec. 31 <sup>st</sup> 2010	Investments started after Dec. 31 <sup>st</sup> 2010
I	2 years	-
II	3 years	-
III	5 years	3 years
IV	7 years	5 years

(2) No additional premium support is granted within the scope of this Decree for the undertakings currently benefiting from the support measures within the scope of the Law dated 29/1/2004 and No 5084. However, regarding these undertakings, for employment created through investments issued an incentive certificate in accordance with this Decree premium support is ascribed.

(3) For compensation of premium corresponding to employers' share, with regard to employees, SSK Monthly Premium and Service Document are required to be submitted within the legally prescribed period in accordance with Law No 5510 and for each employee's social security premium the amount representing the portion of the employers' share not compensated by Treasury must have been paid. In case of late payment of the premiums to be paid by the employer, the overdue fine arising out of late payment to the Social Security Institution by the Treasury is collected from the employer.

(4) The procedures and principles for the transfers to be made to Social Security Institution are determined by the Undersecretariat.

**Tax Reduction**

**ARTICLE 10-(1)** The rate of reduction applicable to the corporate tax or income tax pursuant to article 32/A of Corporate Tax Law No 5520, as well as the rate of contribution to investment for large investments and investments within the scope of regional implementation are provided herein below.

Regions	Contribution Rate to Investment (%)	Annual Tax Reduction Rate (%)	Contribution Rate to Investment (%)	Annual Tax Reduction Rate (%)
I	10	25	25	25
II	15	40	30	40
III	20	60	40	60
IV	25	80	45	80

(2) However, providing that the investment within the scope of incentive certificate is to be commenced until 31/12/2010 the following reduction and contribution rates are applicable.

Regions	Regional Implementation		Large Investments	
	Contribution Rate to Investment (%)	Annual Tax Reduction Rate (%)	Contribution Rate to Investment (%)	Annual Tax Reduction Rate (%)
I	20	50	30	50
II	30	60	40	60
III	40	80	50	80
IV	60	90	70	90

(3) The reduced tax implementation is ceased when the amount of reduced corporate tax or income tax reaches to the amount of contribution to investment.

(4) Expenditures concerning land, royalty, spare parts and non amortizable assets are not subject to tax reduction.

(5) The corporate tax or income tax reduction does not apply to the corporations and joint ventures operating in the fields of finance and insurance pursuant to the Law No 5520 and the investments realized within the frame of the Law No 4283 on Construction and Operation of



Electrical Energy Generation Facilities under the Build-Operate Model and the Law No 3396 for Realization of Certain Investments and Services within the Frame of Built-Operate-Transfer Model.

(6) The reduction rates does not apply in taxation through withholding.

### **Land Allocation**

**ARTICLE 11-(1)** Pursuant to additional article 3 of the Law dated 29/6/2001 and No 4706 and in accordance with the procedures and principles set forth by the Ministry of Finance, land can be allocated to large investments and investments within the scope of regional implementation with incentive certificate issued by the Undersecretariat.

(2) The provisions of fifth paragraph of Article 10 of this Decree are also applicable for land allocation.

### **Relocation support for the enterprises operating in the textile, apparel, leather and leather products sector**

**ARTICLE 12-(1)** Provided that undertakings operating in the production of textile, apparel, leather and leather products sectors in Regions I and II move their facilities completely to the provinces in Region IV until 31/12/2010 and create employment of at least fifty persons;

- a) Corporate tax or income tax reduction is subject to reduction at the rate of seventy-five percent for a period of five years in accordance with the provisional Article 4 of the Law No 5520,
- b) Land can be allocated in accordance with the principles set forth in this Decree,
- c) The employer's share of social security premium corresponding to minimum wage for the employees is compensated from the budget for a period of five years following the relocation,

(2) The moving expenses can be compensated from the budget resources for facilities completing their relocation until the end of 2009.

(3) The provisions of sixth paragraph of Article 10 of this Decree are also applicable for relocation support.

### **Procedures to be executed by Chambers**

**ARTICLE 13-(1)** Applications deemed appropriate based on the assessment made by the chambers of industry are submitted to the Undersecretariat to be issued an incentive certificate. Upon approval of the applications by the Undersecretariat, they are issued incentive certificates and returned to the relevant chambers of industry.

(2) All the procedures, excluding those mentioned in the subparagraph (c) of fourth paragraph of Article 6 and Article 15 of this Decree, are concluded by the related chamber of industry receiving the incentive certificate application. The investment realization figures of incentive certificates, whose completion visa are done, are notified to the Undersecretariat

according to the format to be determined by the relevant communiqué. The procedures related to completion visa are not deemed to be finalized unless approved by the Undersecretariat.

(3) The chambers of industry are obliged to employ adequate number of technical personnel on a full-time basis to carry out the procedures related to incentive certificates.

(4) The chambers of industry, which are determined to be in breach of the provisions of this Decree or to have charged a fee for the procedures other than the expertise process conducted to obtain completion visa, are withdrawn from their duties.

### **Payments from the budget**

**ARTICLE 14-**(1) Payments specified below can be made according to the procedures and principles stipulated in the relevant legislation and within the appropriation limit specified in the annual budget for support of investments:

- a) Payments to be made in accordance with this Decree.
- b) Balance due regarding investment and operational credits payable in accordance with the Council of Ministers' Decrees published previously.
- c) Amounts payable regarding support measures foreseen in accordance with the provisions of previous Decrees concerning State Encouragements to Investments.
- ç) Return of the amounts which are inadvertently over-paid to Central Bank of Turkey for the application of incentive certificate and loss of the documents.
- d) The amounts which are required to be reimbursed at the end of the court trials concluded against the Undersecretariat in connection with the claims related to State Encouragements to Investments and expenses such as court and execution fees and charges.

(2) The payments to be made by the Undersecretariat are carried out by the Central Bank of Turkey.

### **Transfer, sale, export and rental**

**ARTICLE 15-**(1) Transfer, sale, export and rental of the machinery and equipment within the scope of the investment certificate whose investment completion visa is done is free after the elapse of five years following the purchase. However, the sale of machinery and equipment should not prevent the production process of the undertaking at least for five years.

(2) In case of sale of the machinery and equipment upon expiry of five years as of the date of purchase within the scope of incentive certificate of which completion visa has not been done despite investment goods were purchased, the Undersecretariat may finalize completion procedures without imposing any sanctions, provided that the undertaking has been in operation at least five years.

(3) Without taking into consideration whether the completion visa has been done the Undersecretariat is authorized for giving permission to

- a) transfer to any other investment with incentive certificate,

- b) sale to another investor not holding incentive certificate,
- c) exportation,
- ç) rental

of machinery and equipment not more than five years elapsed since the date of purchase, entirely or partially - without disturbing the integrity of the investment.

(4) Permission of sale for machinery and equipment within the scope of incentive certificate whose completion visa has not been done or five years have not been elapsed since the date of purchase even though completion visa has been done can be granted on the condition that investment integrity is maintained. In such cases, the benefits provided through support measures are not recovered concerning the machinery and equipment for which permission of sale is granted. However, in case of cancellation of the incentive certificate for any reason, following the grant of sale permission, the benefits provided through support measures for the machinery and equipment are recovered partially or entirely according to the related legislation.

(5) In case of determination of the sale of the machinery and equipment for which five years have not been elapsed since the date of purchase without permission of the Undersecretariat, without considering whether the completion visa has been done or not, benefits if any provided through customs duties, VAT exemption and corporate or income tax reduction are recovered according to the related legislation. In case of decrease in the maximum credit amount due to decline in investment amount resulting from the sale of machinery and equipment, the overpaid amount of interest support corresponding to excess part of the credit is recovered in accordance with Article 8 and uncollected Resource Utilization Support Fund in credited imports and in investment credit transactions is recovered according to the related legislation.

(6) Rental or allowing use of machinery and equipment transitionally and without requesting any fee on the condition that products and services to be purchased by the investor having the incentive certificate is subject to the consent of the Undersecretariat.

(7) In case of commencement of execution proceedings or insolvency procedure under court decision against the investors who have completed their investments and satisfied special conditions registered on their certificate, completion visa of the certificate can be done by the Undersecretariat upon the application made by the investor, execution or insolvency authority before the finalization of sale by execution or insolvency. However, in case of finalization of sale transaction, the benefits provided to the machinery and equipment, which have not yet completed the periods prescribed for sale as of the finalization date, are recovered according to the provisions of the Law No 6183.

(8) In case of liquidation of the investor in accordance with the provisions of the relevant law, upon request of the liquidation committee or authority the provisions of the seventh paragraph can be applied.

## **Relocation of Investments**

**ARTICLE 16-(1)** The large investments and investments within the scope of regional implementation is required to be maintained within the region concerned for a minimum period of five years as of becoming operational. However, under the consent of the Undersecretariat those investments can move to other regions if the subject of investment is included among investments deemed to be supported in the concerned region. Regarding relocations to regions having higher socio-economic development indicators or to regions where concerned investment is not supported, excess portion of the benefited amount through support measures are recovered according to the related legislation. The relocation of investments operating in the originally designated region for five years from the date of becoming operational to other regions is unrestricted. However, in such circumstances, no corporate or income tax reduction implementation is carried out for remaining part of the investment contribution amount as of the date of relocation.

(2) Investments which have been maintained for at least five years in the region concerned and investment completion visa of the incentive certificate has not been done yet are required to apply to the Undersecretariat for completion visa prior to relocation. Such investments may receive ex-post consent for re-location. Additionally, request of relocation of investments benefiting from general support measures, including the investment period, are evaluated and concluded by the Undersecretariat per project basis.

## **Investment period and completion visa**

**ARTICLE 17-(1)** Investments within the scope of incentive certificates should be realized within the period foreseen as a result of the assessment performed per project basis. In case of failure in realization of the investment within the foreseen period, the investment period can be extended up to half of the original period. In case of documentation of failure in realization of the investment within the foreseen period including extensions due to suspension or cease of activities resulting from the lack of necessary documents such as permits or licenses, or proceedings of the public institutions, or in the event of force majeure or extraordinary conditions to be determined by the Communiqué, the Undersecretariat is authorized to extend additional period per project basis.

(2) Investors are required to apply to the Undersecretariat or to the authority receiving the incentive certificate application, following the expiry of the original or extension period to have the completion visa done within six months. In case of failure in application within this period, the Undersecretariat may initiate completion visa procedures *ex officio*.

(3) If deemed appropriate by the Undersecretariat, the chambers of industry and commerce, the chambers of industry, the chambers of commerce, maritime chambers of commerce, banks or the governorship at the province of the investment can be assigned to realize the investment completion procedures.

(4) In case investment cannot be completed within the foreseen period, or the minimum investment amount requirements specified in Article 4 are not satisfied, provided support

measures are recovered according to the related legislation via either cancelling the incentive certificates or imposing partial sanctions.

### **Loss of documents**

**ARTICLE 18-(1)** In case of request by the investor for re-certification of the incentive certificate and its attachments due to loss of these documents, an amount of Three Hundred Turkish Liras for each document is required to be deposited in the account of accounting unit, to be retained as revenue to the budget. This amount is non-refundable.

### **Implementation**

**ARTICLE 19-(1)** Implementation of the support measures foreseen in the incentive certificate by related public authorities and institutions is obligatory.

(2) Undersecretariat may delegate the implementation authority concerning certain procedures within the scope of this Decree to other public authorities and institutions within the framework of rules and principles to be determined by the communiqués.

(3) For the implementation of this Decree, the Undersecretariat is authorized to take the necessary measures considering macro-economic policies and changing conditions, to make necessary regulations, to publish communiqués concerning rules and principles related to the duties to be delegated to other public authorities and institutions, to request information from relevant institutions, to review and resolve the special cases not specified in the Decree, to carry out the necessary procedures related to incentive certificates provided that force majeure and valid reasoning exists, to control the compliance with the conditions foreseen for investments and to take necessary measures according to the inspection results, to restrict procedures concerning incentive certificates of the investors who involve in falsification of documents and submit inaccurate and misleading information and documents, to cancel incentive certificates or to impose sanctions partially or entirely, for the support measures within the scope of incentive certificates.

(4) The procedure for resolution of the contradictions and disputes that may arise from implementation of the support measures within the scope of this Decree, is pursued according to the assessment of the Undersecretariat.

### **Implementing Regulation**

**ARTICLE 20-(1)** The rules and principles regarding the implementation of this Decree and commencement of investments stated in Articles 9 and 10 of this Decree are determined by communiqués to be published by the Undersecretariat.

### **Repealed legislation**

**ARTICLE 21-(1)** The Decree Concerning State Encouragements to Investments, which was put into force under the Council of Ministers' Decree dated 28/8/2006 and No 2006/10921, is repealed.

## **Pending Applications**

**PROVISIONAL ARTICLE 1-(1)** The applications not concluded prior to publication of this Decree shall be concluded in accordance with the provisions of the Decree in effect on the date of application. However upon request, applications concerning to issuance of incentive certificate can be evaluated in accordance with the provisions of this Decree.

## **Implementation Regarding Previous Decrees**

**PROVISIONAL ARTICLE 2-(1)** Implementation with regard to incentive certificates issued in accordance with the provisions of previous Decrees is carried out within the framework of those Decrees.

(2) In order to provide the implementation of favorable provisions of this Decree, new incentive certificates can be issued for the remaining part of on-going investments which already have incentive certificates issued within the scope of previous Decrees on condition that minimum capacity and minimum investment amount stipulated in this Decree are complied with.

(3) The second paragraph of Article 15 of this Decree also applies to the incentive certificates issued according to previous Decrees. This provision also applies to the investments issued incentive certificates that are cancelled but not imposed sanctions or sanctions imposed but not yet collected.

## **Entry into force**

**ARTICLE 22-(1)** This Decree shall enter into force on the day of its publication.

## **Enforcement**

**ARTICLE 23-(1)** Provisions of this Decree shall be enforced by the Minister whom Undersecretariat of Treasury related.

**REGIONAL CLASSIFICATION EMPLOYED WITHIN  
THE INVESTMENT ENCOURAGEMENT PROGRAM**

<b>Region I</b>	<b>Region II</b>	<b>Region III</b>	<b>Region IV</b>
<b>TR10 İstanbul</b>	<b>TR22 Balıkesir Çanakkale (Except Bozcaada, Gökçeada )</b>	<b>TR52 Konya Karaman</b>	<b>TR82 Kastamonu Çankırı Sinop</b>
<b>TR21 Tekirdağ Edirne Kırklareli</b>	<b>TR32 Aydın Denizli Muğla</b>	<b>TR63 Hatay Kahramanmaraş Osmaniye</b>	<b>TR90 Trabzon Ordu Giresun Rize Artvin Gümüşhane</b>
<b>TR31 İzmir</b>	<b>TR61 Antalya Isparta Burdur</b>	<b>TR71 Kırıkkale Aksaray Niğde Nevşehir Kırşehir</b>	<b>TRA1 Erzurum Erzincan Bayburt</b>
<b>TR41 Bursa Eskişehir Bilecik</b>	<b>TR62 Adana Mersin</b>	<b>TR33 Manisa Afyonkarahisar Kütahya Uşak</b>	<b>TRA2 Ağrı Kars Ardahan İğdır</b>
<b>TR42 Kocaeli Sakarya Düzce Bolu Yalova</b>		<b>TR72 Kayseri Sivas Yozgat</b>	<b>TRB2 Van Muş Bitlis Hakkari</b>
<b>TR51 Ankara</b>		<b>TR81 Zonguldak Karabük Bartın</b>	<b>TRB1 Malatya Elazığ Bingöl Tunceli</b>
		<b>TR83 Samsun Tokat Çorum Amasya</b>	<b>TRC2 Şanlıurfa Diyarbakır</b>
		<b>TRC1 Gaziantep Adıyaman Kilis</b>	<b>TRC3 Mardin Batman Şırnak Siirt</b>
			<b>TR22 Bozcaada, Gökçeada</b>

**ISUPPORTED SECTORS ACCORDING TO REGIONS  
(WITH US 97 NATIONAL BUSINESS AND PRODUCT CLASSIFICATION CODES)**

REGIONS	Level 2	US 97 CODE OF THE SECTOR	Sectors Eligible for Regional Support Measures	Minimum Investment Amounts and Capacities
REGION I	TR10 (Istanbul)	1911	*tanning and processing of leather (only investments to be realized in Istanbul Leather specialized OIZ and Tuzla OIZ)	1 Million TL
		2423	* pharmaceuticals/production of chemical and herbal raw products used in medicine and pharmacy	5 Million TL
		2929	*industrial mould	5 Million TL
		30	*office, accounting and data processing equipment manufacturing	5 Million TL
		32	*radio, tv, communication equipment and appliances production	5 Million TL
		33 (except 333)	*medical instruments, high precision and optical instrument manufacture, (watch manufacture is excluded)	5 Million TL
		80 (except 809)	*educational services (education of adults and other educational activities are excluded)	1 Million TL
			*hazardous waste recycle and incineration facilities	
REGION I	TR21 (Tekirdağ, Edirne, Kırklareli)	11-12-13-14	*mining and quarry investments (except 1st group mines, stone chips, mining under royalty agreements)	1 Million TL
		15	*food and beverages production (except the unsupported investment subjects listed in Annex 4 and investment subjects listed in footnote 6 which will benefit from the general investment encouragement system)	2 Million TL
		0121	*integrated animal husbandry investments (including integrated animal husbandry investments for breeding)	in integrated dairy cattle livestock facilities 500 items, in integrated cattle fattening livestock facilities 700 items/fattening period in integrated ovine breeding facilities for meat and dairy 2000 items/ period in integrated poultry facilities 200.000 items/period
		0500.0.04	*aquaculture	1 Million TL
		17	*textile products manufacturing (Except the subjects listed in footnote 8)	For the textile dyeing-finishing investments 15 Million TL, for other investment subjects extension and modernization investments above 2 Million TL.
		19	* tanning and processing of leather	1 Million TL
			*multifunctional, nano-technological textile production	1 Million TL
		2010.0.02.55, 2021	*production of flooring parquet,coating, plywood, flakeboard, particle board, mdf boards etc.	5 Million TL (only modernization and extension investments will be supported)
		21	*paper and paper products manufacturing	integrated paper production facilities which must include cellulose production department
		2423	*pharmaceuticals/production of chemical and herbal raw products used in medicine and pharmacy	5 Million TL
		26 (except 2693.2, 2694.1,2695.1,2695.3, 2695.4, 2610.2.03.01)	*production of non-metallic mineral products (except tile, briquette, brick and construction materials made from baked clay, cement, concrete products for construction, ready mixed concrete, mortar, multi layered insulation glass)	5 Million TL
		2720	*non-ferrous metal industry	5 Million TL



		29	*machinery and equipment production	5 Million TL
		30	*office, accounting and data processing equipment manufacturing	5 Million TL
		31	*electrical machinery and equipment production	5 Million TL
		32	*radio, tv, communication equipment and appliances production	5 Million TL
		33 (except 333)	*medical instruments, high precision and optical instrument manufacture, (watch manufacture is excluded)	5 Million TL
		34	*motor vehicle manufacture and its supplier industry	motor vehicles manufacture investments with a total cost of 50 Million TL motor vehicles supplier industry investments with a total cost of 5 Million TL
		3591 and 3592	*motorcycle and bicycle manufacture	1 Million TL
		361	*furniture manufacturing (except furnitures manufactured from only metal and plastic)	5 Million TL (only modernization and extension investments will be supported)
		5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels	3 star hotels and above
		5510.3.01	*student dormitories	100 students
		6302.0.01	*cold storage house services	1000 m2
		6302.0.03	*licenced warehousing	2 Million TL
		80 (except 809)	*educational services (education of adults and other educational activities are excluded)	1 Million TL
		8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	*hospital investment, eventide home	Eventide home for 100 persons
			*hazardous waste recycle and incineration facilities	
		11-12-13-14	*mining and quarry investments (except 1st group mines, stone chips, mining under royalty agreements)	1 Million TL
		15	*food and beverages production (except the unsupported investment subjects listed in Annex 4 and investment subjects listed in footnote 6 which will benefit from the general investment encouragement system)	2 Million TL
		0121	*integrated animal husbandry investments (including integrated animal husbandry investments for breeding)	in integrated dairy cattle livestock facilities 500 items, in integrated cattle fattening livestock facilities 700 items/fattening period in integrated ovine breeding facilities for meat and dairy 2000 items/ period in integrated poultry facilities 200.000 items/period
			*greenhouse investments	25 decares
		0500.0.04	*aquaculture	1 Million TL
		2010.0.02.55, 2021	*production of flooring parquet, coating, plywood, flakeboard, particle board, mdf boards etc.	5 Million TL (only modernization and extension investments will be supported)
		21	*paper and paper products manufacturing	integrated paper production facilities which must include cellulose production department
		24	*production of chemical substances and products	5 Million TL
		2691.2, 2691.3, 2693.1	*ceramic sanitary ware, ceramic isolation materials, ceramic floor tile and paving stone production	5 Million TL
		29	*machinery and equipment production	5 Million TL
		30	*office, accounting and data processing equipment manufacturing	5 Million TL
		31	*electrical machinery and equipment production	5 Million TL
<b>REGION I</b>	<b>TR31 (İzmir)</b>			

		32	*radio, tv, communication equipment and appliances production	5 Million TL
		33 (except 333)	*medical instruments, high precision and optical instrument manufacture, (watch manufacture is excluded)	5 Million TL
		34	*motor vehicle manufacture and its supplier industry	motor vehicles manufacture investments with a total cost of 50 Million TL motor vehicles supplier industry investments with a total cost of 5 Million TL
		3591 and 3592	*motorcycle and bicycle manufacture	1 Million TL
		361	*furniture manufacturing (except furnitures manufactured only from metal and plastic)	5 Million TL (only modernization and extension investments will be supported)
		5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels	3 star hotels and above
		5510.3.01	*student dormitories	100 students
		6302.0.01	*cold storage house services	1000 m2
		6302.0.03	*licenced warehousing	2 Million TL
		80 (except 809)	*educational services (education of adults and other educational activities are excluded)	1 Million TL
		8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	*hospital investment, eventide home	Eventide home for 100 persons
			*hazardous waste recycle and incineration facilities	
REGION I	TR41(Bursa, Eskişehir, Bilecik)	11-12-13-14	*mining and quarry investments (except 1st group mines, stone chips, mining under royalty agreements)	1 Million TL
		15	*food and beverages production (except the unsupported investment subjects listed in Annex 4 and investment subjects listed in footnote 6 which will benefit from the general investment encouragement system)	2 Million TL
		0121	*integrated animal husbandry investments (including integrated animal husbandry investments for breeding)	in integrated dairy cattle livestock facilities 500 items, in integrated cattle fattening livestock facilities 700 items/fattening period in integrated ovine breeding facilities for meat and dairy 2000 items/ period in integrated poultry facilities 200.000 items/period
			*greenhouse investments	25 decares
		17	*textile products manufacturing (Except the subjects listed in footnote 8)	For the textile dying-finishing investments 15 Million TL, for other investment subjects extension and modernization investments above 2 Million TL.
		19	* tanning and processing of leather	1 Million TL
			*multifunctional, nano-technological textile production	1 Million TL
		2010.0.02.55, 2021,	*production of flooring parquet,coating, plywood, flakeboard, particle board, mdf boards etc.	5 Million TL
		21	*paper and paper products manufacturing	integrated paper production facilities which must include cellulose production department
		26 (except 2693.2, 2694.1, 2695.1,2695.3, 2695.4, 2610.2.03.01)	*production of non-metallic mineral products (except tile, briquette, brick and construction materials made from baked clay, cement, concrete products for construction, ready mixed concrete, mortar, multi layered insulation glass)	5 Million TL
		2812.2, 2813	*production of central heating radiators and boilers, production of steam boiler (except central heating boilers)	5 Million TL
		29	*machinery and equipment production	5 Million TL

		31	*electrical machinery and equipment production	5 Million TL
		32	*radio, tv, communication equipment and appliances production	5 Million TL
		34	*motor vehicle manufacture and its supplier industry	motor vehicles manufacture investments with a total cost of 50 Million TL motor vehicles supplier industry investments with a total cost of 5 Million TL
		3520	*manufacture of railway and tramway locomotives and wagons	5 Million TL
		3530	*manufacture of aeronautical vehicles and spacecrafts	5 Million TL
		361	*furniture manufacturing (except furnitures manufactured only from metal and plastic)	5 Million TL
		5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels	3 star hotels and above
		5510.3.01	*student dormitories	100 students
		6302.0.01	*cold storage house services	1000 m2
		6302.0.03	*licenced warehousing	2 Million TL
		80 (except 809)	*educational services (education of adults and other educational activities are excluded)	1 Million TL
		8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	*hospital investment, eventide home	Eventide home for 100 persons
			*hazardous waste recycle and incineration facilities	
REGION I	TR42 (Kocaeli, Sakarya, Düzce, Bolu, Yalova)	11-12-13-14	*mining and quarry investments (except 1st group mines, stone chips, mining under royalty agreements)	1 Million TL
		15	*food and beverages production (except the unsupported investment subjects listed in Annex 4 and investment subjects listed in footnote 6 which will benefit from the general investment encouragement system)	2 Million TL
		0121	*integrated animal husbandry investments (including integrated animal husbandry investments for breeding)	in integrated dairy cattle livestock facilities 500 items,  in integrated cattle fattening livestock facilities 700 items/fattening period in integrated ovine breeding facilities for meat and dairy 2000 items/ period in integrated poultry facilities 200.000 items/period
			*greenhouse investments	25 decares
		17	*textile products manufacturing (Except the subjects listed in footnote 8)	For the textile dyeing-finishing investments 15 Million TL, for other investment subjects extension and modernization investments above 2 Million TL.
		19	* tanning and processing of leather	1 Million TL
		2010.0.02.55, 2021,	*production of flooring parquet,coating, plywood, flakeboard, particle board, mdf boards etc.	5 Million TL
		21	*paper and paper products manufacturing	integrated paper production facilities which must include cellulose production department
		2423	*pharmaceuticals/production of chemical and herbal raw products used in medicine and pharmacy	5 Million TL
		2511	*inner tube and tyre manufacture	5 Million TL
		2610.1, 2610.2 (except 2610.2.03.01), 2610.3, 2610.4	*sheet glass, shaping and processing of the sheet glass (except multi layered insulation glasses) convex glass and glass-fiber production	5 Million TL
		2720	*non-ferrous metal industry	5 Million TL
		29	*machinery and equipment production	5 Million TL (1 Million TL

			for revolvers, pistols and other guns)
		31	*electrical machinery and equipment production
			5 Million TL
		32	*radio, tv, communication equipment and appliances production
			5 Million TL
		34	*motor vehicle manufacture and its supplier industry
			motor vehicles manufacture investments with a total cost of 50 Million TL motor vehicles supplier industry investments with a total cost of 5 Million TL
		3520	*manufacture of railway and tramway locomotives and wagons
			5 Million TL
		361	*furniture manufacturing (except furnitures manufactured only from metal and plastic)
			5 Million TL
		5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels
			3 star hotels and above
		5510.3.01	*student dormitories
			100 students
		6302.0.03	*licenced warehousing
			2 Million TL
		80 (except 809)	*educational services (education of adults and other educational activities are excluded)
			1 Million TL
		8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	*hospital investment, eventide home
			Eventide home for 100 persons
			*hazardous waste recycle and incineration facilities
		11-12-13-14	*mining and quarry investments (except 1st group mines, stone chips, mining under royalty agreements)
			1 Million TL
		15	*food and beverages production (except the unsupported investment subjects listed in Annex 4 and investment subjects listed in footnote 6 which will benefit from the general investment encouragement system)
			2 Million TL
		0121	*integrated animal husbandry investments (including integrated animal husbandry investments for breeding)
			in integrated dairy cattle livestock facilities 500 items, in integrated cattle fattening livestock facilities 700 items/fattening period in integrated ovine breeding facilities for meat and dairy 2000 items/ period in integrated poultry facilities 200.000 items/period
		173	*knitting products manufacturing
			2 Million TL
		2010.0.02.55, 2021,	*production of flooring parquet,coating, plywood, flakeboard, particle board, mdf boards etc.
			5 Million TL
		21	*paper and paper products manufacturing
			integrated paper production facilities which must include cellulose production department
		2423	*pharmaceuticals/production of chemical and herbal raw products used in medicine and pharmacy
			5 Million TL
		2610.1, 2610.2 (except 2610.2.03.01), 2610.3, 2610.4,2610.5.07, 2691.3	*sheet glass, shaping and processing of the sheet glass (except multi layered insulation glasses), convex glass, glass-fiber and glass electrical isolaters and ceramic isolation materials production
			5 Million TL
		29	*machinery and equipment production
			5 Million TL
		30	*office, accounting and data processing equipment manufacturing
			5 Million TL
		31	*electrical machinery and equipment production
			5 Million TL
		32	*radio, tv, communication equipment and appliances production
			5 Million TL
		33 (except 333)	*medical instruments, high precision and optical instrument manufacture, (watch manufacture is excluded)
			5 Million TL
		34	*motor vehicle manufacture and its supplier
			motor vehicles manufacture
<b>REGION I</b>	<b>TR51 (Ankara)</b>		

		industry	investments with a total cost of 50 Million TL motor vehicles supplier industry investments with a total cost of 5 Million TL
		3530	*manufacture of aeronautical vehicles and spacecrafts
		361	*furniture manufacturing (except furnitures manufactured only from metal and plastic)
		5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels
		5510.3.01	*student dormitories
		6302.0.03	*licenced warehousing
		80 (except 809)	*educational services (education of adults and other educational activities are excluded)
		8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	*hospital investment, eventide home
			*hazardous waste recycle and incineration facilities
		11-12-13-14	*mining and quarry investments (except 1st group mines, stone chips, mining under royalty agreements)
		15	*food and beverages production (except the unsupported investment subjects listed in Annex 4 and investment subjects listed in footnote 6 which will benefit from the general investment encouragement system)
		0121	*integrated animal husbandry investments (including integrated animal husbandry investments for breeding)
			in integrated dairy cattle livestock facilities 500 items,  in integrated cattle fattening livestock facilities 700 items/fattening period in integrated ovine breeding facilities for meat and dairy 2000 items/ period in integrated poultry facilities 200.000 items/period
			*greenhouse investments
		0500.0.04	*aquaculture
		19	* tanning and processing of leather
		2010.0.02.55, 2021,	*production of flooring parquet,coating, plywood, flakeboard, particle board, mdf boards etc.
		2429.1	*production of explosives
		26 (except 2693.2, 2694.1,2695.1, 2695.3, 2695.4, 2610.2.03.01)	*production of non-metallic mineral products (except tile, briquette, brick and construction materials made from baked clay, cement, concrete products for construction, ready mixed concrete, mortar, multi layered insulation glass)
		29	*machinery and equipment production
		31	*electrical machinery and equipment production
		361	*furniture manufacturing (except furnitures manufactured only from metal and plastic)
		5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels
		5510.3.01	*student dormitories
		6302.0.01	*cold storage house services
		6302.0.03	*licenced warehousing
		80 (except 809)	*educational services (education of adults and other educational activities are excluded)
		8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	*hospital investment, eventide home
			*hazardous waste recycle and incineration facilities
REGION II	TR22(Balıkesir, Çanakkale-Except Bozcaada and Gökçeada)	11-12-13-14	*mining and quarry investments (except 1st group mines, stone chips, mining under royalty agreements)
REGION II	TR32 (Aydın, Denizli, Muğla)	11-12-13-14	*mining and quarry investments (except 1st group mines, stone chips, mining under royalty agreements)

		15	*food and beverages production (except the unsupported investment subjects listed in Annex 4 and investment subjects listed in footnote 6 which will benefit from the general investment encouragement system)	2 Million TL
		0121	*integrated animal husbandry investments (including integrated animal husbandry investments for breeding)	in integrated dairy cattle livestock facilities 500 items,  in integrated cattle fattening livestock facilities 700 items/fattening period in integrated ovine breeding facilities for meat and dairy 2000 items/ period in integrated poultry facilities 200.000 items/period
			*greenhouse investments	25 decares
		0500.0.04	*aquaculture	1 Million TL
		17	*textile products manufacturing (Except the subjects listed in footnote 8)	For the textile dyeing-finishing investments 15 Million TL, for other investment subjects extension and modernization investments above 1 Million TL.
		19	*tanning and processing of leather	1 Million TL
			*multifunctional, nano-technological textile production	1 Million TL
		2010.0.02.55, 2021	*production of flooring parquet, coating, plywood, flakeboard, particle board, mdf boards etc.	4 Million TL
		21	*paper and paper products manufacturing	integrated paper production facilities which must include cellulose production department
		26 (except 2693.2, 2694.1, 2695.1, 2695.3, 2695.4, 2610.2.03.01)	*production of non-metallic mineral products (except tile, briquette, brick and construction materials made from baked clay, cement, concrete products for construction, ready mixed concrete, mortar, multi layered insulation glass)	4 Million TL
		2720.4.06	*copper wires	4 Million TL
		29	*machinery and equipment production	4 Million TL
		31	*electrical machinery and equipment production	4 Million TL
		32	*radio, tv, communication equipment and appliances production	4 Million TL
		3430	*motor vehicles supplier industry	4 Million TL
		3591 and 3592	*motorcycle and bicycle manufacture	1 Million TL
		361	*furniture manufacturing (except furnitures manufactured only from metal and plastic)	4 Million TL
		5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels	3 star hotels and above
		5510.3.01	*student dormitories	100 students
		6302.0.01	*cold storage house services	1000 m2
		6302.0.03	*licenced warehousing	2 Million TL
		80 (except 809)	*educational services (education of adults and other educational activities are excluded)	1 Million TL
		8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	*hospital investment, eventide home	Eventide home for 100 persons
			*hazardous waste recycle and incineration facilities	
REGION II	TR61 (Antalya, Isparta, Burdur)	11-12-13-14	*mining and quarry investments (except 1st group mines, stone chips, mining under royalty agreements)	1 Million TL
		15	*food and beverages production (except the unsupported investment subjects listed in Annex 4 and investment subjects listed in footnote 6 which will benefit from the general investment encouragement system)	2 Million TL

		0121	*integrated animal husbandry investments (including integrated animal husbandry investments for breeding)	in integrated dairy cattle livestock facilities 500 items,  in integrated cattle fattening livestock facilities 700 items/fattening period in integrated ovine breeding facilities for meat and dairy 2000 items/ period in integrated poultry facilities 200.000 items/period
			*greenhouse investments	25 decares
		0500.0.04	*aquaculture	1 Million TL
		19	* tanning and processing of leather	1 Million TL
		2010.0.02.55, 2021,	*production of flooring parquet,coating, plywood, flakeboard, particle board, mdf boards etc.	4 Million TL
		2424	*perfume, cosmetic and toiletries production	1 Million TL
		2695.1.02	*production of non-metallic mineral products; prefabric construction materials only made of cement, concrete or artificial stone	4 Million TL
		2921	*agricultural machinery manufacturing	4 Million TL
		2927.0.03	*revolvers, pistols and other guns	1 Million TL
		32	*radio, tv, communication equipment and appliances production	4 Million TL
		361	*furniture manufacturing (except furnitures manufactured only from metal and plastic)	4 Million TL
		5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels	3 star hotels and above
		5510.3.01	*student dormitories	100 students
		6302.0.01	*cold storage house services	1000 m2
		6302.0.03	*licenced warehousing	2 Million TL
		80 (except 809)	*educational services (education of adults and other educational activities are excluded)	1 Million TL
		8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	*hospital investment, eventide home	Eventide home for 100 persons
			*hazardous waste recycle and incineration facilities	
		11-12-13-14	*mining and quarry investments (except 1st group mines, stone chips, mining under royalty agreements)	1 Million TL
		15	*food and beverages production (except the unsupported investment subjects listed in Annex 4 and investment subjects listed in footnote 6 which will benefit from the general investment encouragement system)	2 Million TL
		0121	*integrated animal husbandry investments (including integrated animal husbandry investments for breeding)	in integrated dairy cattle livestock facilities 500 items,  in integrated cattle fattening livestock facilities 700 items/fattening period in integrated ovine breeding facilities for meat and dairy 2000 items/ period in integrated poultry facilities 200.000 items/period
			*greenhouse investments	25 decares
		0500.0.04	*aquaculture	1 Million TL
		17	*textile products manufacturing (Except the subjects listed in footnote 8)	For the textile dying-finishing investments 15 Million TL, for other investment subjects extension and modernization investments above 1 Million TL.
			*multifunctional, nano-technological textile production	1 Million TL
		2010.0.02.55, 2021,	*production of flooring parquet,coating, plywood, flakeboard, particle board, mdf	4 Million TL
<b>REGION II</b>	<b>TR62 (Adana, Mersin)</b>			

		boards etc.	
		21	*paper and paper products manufacturing integrated paper production facilities which must include cellulose production department
		24	*kimyasal madde ve ürünlerin imalatı 4 Million TL
		2610.1, 2610.2 (except 2610.2.03.01), 2610.3, 2610.4	*sheet glass, shaping and processing of the sheet glass (except multi layered insulation glasses) convex glass and glass-fiber production 4 Million TL
		29	*machinery and equipment production 4 Million TL
		30	*office, accounting and data processing equipment manufacturing 4 Million TL
		31	*electrical machinery and equipment production 4 Million TL
		32	*radio, tv, communication equipment and appliances production 4 Million TL
		34	*motor vehicle manufacture and its supplier industry motor vehicles manufacture investments with a total cost of 50 Million TL motor vehicles supplier industry investments with a total cost of 5 Million TL
		3520	*manufacture of railway and tramway locomotives and wagons 4 Million TL
		361	*furniture manufacturing (except furnitures manufactured only from metal and plastic) 4 Million TL
		5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels 3 star hotels and above
		5510.3.01	*student dormitories 100 students
		6302.0.01	*cold storage house services 1000 m2
		6302.0.03	*licenced warehousing 2 Million TL
		80 (except 809)	*educational services (education of adults and other educational activities are excluded) 1 Million TL
		8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	*hospital investment, eventide home Eventide home for 100 persons
			*hazardous waste recycle and incineration facilities
REGION III	TR33 (Manisa, Afyonkarahisar, Kütahya, Uşak)	11-12-13-14	*mining and quarry investments (except 1st group mines, stone chips, mining under royalty agreements) 500 Thousand TL
		15	*food and beverages production (except the unsupported investment subjects listed in Annex 4 and investment subjects listed in footnote 6 which will benefit from the general investment encouragement system) 1 Million TL
		0121	*integrated animal husbandry investments (including integrated animal husbandry investments for breeding) in integrated dairy cattle livestock facilities 300 items, in integrated cattle fattening livestock facilities 500 items/fattening period in integrated ovine breeding facilities for meat and dairy 1000 items/ period in integrated poultry facilities 200.000 items/period
			*greenhouse investments 10 decares
		1721.0.01	*blankets 1 Million TL
		1810.1	*production of leather apparel 1 Million TL
		19	* tanning and processing of leather 500 Thousand TL
			*multifunctional, nano-technological textile production 500 Thousand TL
		2010.0.02.55, 2021	*production of flooring parquet,coating, plywood, flakeboard, particle board, mdf boards etc. 3 Million TL
		21	*paper and paper products manufacturing integrated paper production facilities which must include cellulose production department



	26 (except 2693.2, 2694.1 ,2695.1,2695.3, 2695.4, 2610.2.03.01)	*production of non-metallic mineral products (except tile, briquette, brick and construction materials made from baked clay, cement, concrete products for construction, ready mixed concrete, mortar, multi layered insulation glass)	2 Million TL
	28	*metalware	3 Million TL
	29	*machinery and equipment production	3 Million TL
	30	*office, accounting and data processing equipment manufacturing	3 Million TL
	31	*electrical machinery and equipment production	3 Million TL
	32	*radio, tv, communication equipment and appliances production	3 Million TL
	34	*motor vehicle manufacture and its supplier industry	motor vehicles manufacture investments with a total cost of 50 Million TL motor vehicles supplier industry investments with a total cost of 3 Million TL.
	361	*furniture manufacturing (except furnitures manufactured only from metal and plastic)	3 Million TL
	5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels	3 star hotels and above
	5510.3.01	*student dormitories	100 students
	6302.0.03	*licenced warehousing	1 Million TL
	80 (except 809)	*educational services (education of adults and other educational activities are excluded)	500 Thousand TL
	8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	*hospital investment, eventide home	Eventide home for 100 persons
		*hazardous waste recycle and incineration facilities	

REGION III	TR52 (Konya, Karaman)	11-12-13-14	*mining and quarry investments (except 1st group mines, stone chips, mining under royalty agreements)	500 Thousand TL
		15	*food and beverages production (excluding subjects not to be supported as determined in Annex 4 and subjects determined in footnote 6 which are eligible to benefit from general investment encouragement mechanism)	1 Million TL
		0121	*integrated animal husbandry investments (including breeding animal husbandry)	in the integrated dairy cattle facilities 300 items/fattening period in the integrated bovine husbandry facilities 500 items/fattening period  in the integrated ovine husbandry facilities for dairy and meat products 1000 items/fattening period  in the integrated poultry husbandry facilities 200.000 items/fattening period
		1810.1	* leather wearing apparel manufacture	1 Million TL
		1912 ve 1920	*suitcase, hand bag, saddlery and footwear etc. manufacture	1 Million TL
		21	*paper and paper products manufacture	integrated paper production facilities including cellulose production department
		24	*manufacture of chemical substances and products	3 Millon TL
		2695.1.02	*production of non-metallic mineral products; prefabricated construction components made of only cement, concrete and artificial stone	2 Million TL
		2720	*primary metal industry excluding iron and steel	3 Million TL

		28	*metalware	3 Million TL
		29	*machinery manufacture	3 Million TL ( 500 Thousand TL for revolvers, guns and other weapons için 500 Thousand TL)
		31	*manufacture of electric machinery and appliances	3 Million TL
		32	*manufacture of radio, television, communication equipment and appliances	3 Million TL
		33 (333 hariç)	*medical instruments, high precision and optical instrument manufacture( watch manufacture is excluded)	3 Million TL
		34	*land motor vehicle manufacture and its supplier industry	investment cost for land motor vehicle is 50 Million TL. investment cost for land motor vehicle supplier industry is 3 Million TL
		3591 ve 3592	* motorcycle and bicycle manufacture	500 Thousand TL
		361	* furniture manufacture (excluding furnitures manufactured only from metal and plastic)	3 Million TL
		5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels	three star hotels and above
		5510.3.01	*student dormitories	100 students
		6302.0.01	* Cold storage warehouse	1000 m2
		6302.0.03	*licenced warehousing	1 Million TL
		80 (809 hariç)	*educational services (education of adults and other educational activities are excluded)	500 Thousand TL
		8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	*hospital investments, eventide home	Eventide home for 100 persons
			*hazardous waste recycle and incineration facilities	
REGION III	TR63 (Hatay, K.Maraş,Osmaniye)	11-12-13-14	*mining and quarrying investments (excluding 1 <sup>st</sup> group minerals, stone chips and mining with royalty	500 Thousand TL
		15	* food and beverages production (excluding subjects not to be supported as determined in Annex 4 and subjects determined in footnote 6 which are eligible to benefit from general investment encouragement mechanism)	1 Million TL
		0121	* integrated animal husbandry investments (including breeding animal husbandry)	in the integrated dairy cattle facilities 300 items/fattening period in the integrated bovine husbandry facilities 500 items/fattening period  in the integrated ovine husbandry facilities for dairy and meat products 1000 items/fattening period  in the integrated poultry husbandry facilities 200.000 items/fattening period
			* greenhouse investments	10 decare
		0500.0.04	*aquaculture	500 Thousand TL
		17	* manufacturing of textile products (excluding subjects identified in the footnote 8)	For textile finishing/coating investments 15 Million TL., in other subjects capacity expansion and

			modernization investments with a total cost exceeding 1 Million TL.	
	18	* wearing apparel manufacture	capacity expansion and modernization investments with a total cost exceeding 1 Million TL.	
	1912 ve 1920	* suitcase, hand bag, saddlery and footwear etc. manufacture	1 Million TL	
		* multifunctional, nano-technological textile products	500 Thousand TL	
	21	* paper and paper products manufacture	integrated paper production facilities which must include cellulose production department	
	24	* manufacture of chemical substances and products	3 Million TL	
	28	*metalware	3 Million TL	
	3430	* land motor vehicle supplier industry	3 Million TL	
	361	* furniture manufacture (excluding furnitures manufactured only from metal and plastic)	3 Million TL	
	5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels	three star hotels and above	
	5510.3.01	*student dormitories	with a capacity of 100 students	
	6302.0.01	* Cold storage warehouse	1000 m2	
	6302.0.03	* licenced warehousing	1 Million TL	
	80 (809 hariç)	* educational services (education of adults and other educational activities are excluded)	500 Thousand TL	
	8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	* hospital investments, eventide home	Eventide home for 100 persons	
		* hazardous waste recycle and incineration facilities		
REGION III	TR71 (Kırıkkale, Aksaray, Niğde, Nevşehir, Kırşehir)	11-12-13-14	* mining and quarrying investments (excluding 1 <sup>st</sup> group minerals, stone chips and mining with royalty)	500 Thousand TL
		15	* food and beverages production (excluding subjects not to be supported as determined in Annex 4 and subjects determined in footnote 6 which are eligible to benefit from general investment encouragement mechanism)	1 Million TL
		0121	* integrated animal husbandry investments (including breeding animal husbandry)	in the integrated dairy cattle facilities 300 items/fattening period in the integrated bovine husbandry facilities 500 items/fattening period in the integrated ovine husbandry facilities for dairy and meat products 1000 items/fattening period in the integrated poultry husbandry facilities 200.000 items/fattening period
			* greenhouse investments	10 decare
		17	* manufacturing of textile products (excluding	For textile finishing/coating

		subjects identified in the footnote 8)	investments 15 Million TL., in other subjects capacity expansion and modernization investments with a total cost exceeding 1 Million TL.	
		18	* wearing apparel manufacture	capacity expansion and modernization investments with a total cost exceeding 1 Million TL.
		19	* tanning and processing of leather	500 Thousand TL
		2511	* inner tube and tyre manufacture	3 Million TL
		2695.1.02	* production of non-metallic mineral products; prefabricated construction components made of only cement, concrete and artificial stone	2 Million TL
		29	* machinery manufacture	3 Million TL
		31	* manufacture of electric machinery and appliances	3 Million TL
		32	* manufacture of radio, television, communication equipment and appliances	3 Million TL
		34	* land motor vehicle manufacture and its supplier industry	investment cost for land motor vehicle is 50 Million TL. investment cost for land motor vehicle supplier industry is 3 Million TL
		3530	* manufacture of aeronautical vehicles and spacecrafts	3 Million TL
		361	* furniture manufacture (excluding furnitures manufactured only from metal and plastic)	3 Million TL
		5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels	three star hotels and above
		5510.3.01	*student dormitories	with a capacity of 100 students
		6302.0.01	* Cold storage warehouse	1000 m2
		6302.0.03	*licensed warehousing	1 Million TL
		80 (809 hariç)	* educational services (education of adults and other educational activities are excluded)	500 Thousand TL
		8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	* hospital investments, eventide home	Eventide home for 100 persons
			* hazardous waste recycle and incineration facilities	
REGION III	TR72 (Kayseri, Sivas, Yozgat)	11-12-13-14	* mining and quarrying investments (excluding 1 <sup>st</sup> group minerals, stone chips and mining with royalty	500 Thousand TL
		15	* food and beverages production (excluding subjects not to be supported as determined in Annex 4 and subjects determined in footnote 6 which are eligible to benefit from general investment encouragement mechanism)	1 Million TL
		0121	*integrated animal husbandry investments (including breeding animal husbandry)	in the integrated dairy cattle facilities 300 items/fattening period in the integrated bovine husbandry facilities 500 items/fattening period  in the integrated ovine husbandry facilities for dairy and meat products 1000 items/fattening period  in the integrated poultry husbandry facilities 200.000 items/fattening period

		* greenhouse investments	10 decare
	17	* manufacturing of textile products (excluding subjects identified in the footnote 8)	For textile finishing/coating investments 15 Million TL., in other subjects capacity expansion and modernization investments with a total cost exceeding 1 Million TL.
	18	* wearing apparel manufacture	capacity expansion and modernization investments with a total cost exceeding 1 Million TL.
		* multifunctional, nano-technological textile products	500 Thousand TL
	2010.0.02.55, 2021,	* production of flooring parquet, coating, plywood, flakeboard, particle board, mdf boards etc.	3 Million TL
	24	* manufacture of chemical substances and products	3 Million TL
	26 (2693.2, 2694.1 ,2695.1,2695.3, 2695.4, 2610.2.03.01 hariç)	* production of non-metallic mineral products (except tile, briquette, brick and construction materials made from baked clay, cement, concrete products for construction, ready mixed concrete, mortar, multi layered insulation glass)	2 Million TL
	2720	* primary metal industry excluding iron and steel	3 Million TL
	28	*metalware	3 Million TL
	29	* machinery manufacture	3 Million TL
	31	* manufacture of electric machinery and appliances	3 Million TL
	32	* manufacture of radio, television, communication equipment and appliances	3 Million TL
	33 (333 hariç)	* medical instruments, high precision and optical instrument manufacture( watch manufacture is excluded)	3 Million TL
	3430	*land motor vehicle supplier industry	3 Million TL
	3520	*manufacture of railroad and tram locomotives and cars	3 Million TL
	361	* furniture manufacture (excluding furnitures manufactured only from metal and plastic)	3 Million TL
	5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels	Three star hotels and above
	5510.3.01	*student dormitories	With a capacity of 100 students
	6302.0.03	*licenced warehousing	1 Million TL
	80 (809 hariç)	* educational services (education of adults and other educational activities are excluded)	500 Thousand TL
	8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	* hospital investments, eventide home	Eventide home for 100 persons
		* hazardous waste recycle and incineration facilities	
REGION III	TR81 (Zonguldak, Karabük, Bartın)	11-12-13-14	* mining and quarrying investments (excluding 1 <sup>st</sup> group minerals, stone chips and mining with royalty
		15	* food and beverages production (excluding subjects not to be supported as determined in Annex 4 and subjects determined in footnote 6 which are eligible to benefit from general investment encouragement mechanism) (

		0121	* integrated animal husbandry investments (including breeding animal husbandry)	in the integrated dairy cattle facilities 300 items/fattening period in the integrated bovine husbandry facilities 500 items/fattening period  in the integrated ovine husbandry facilities for dairy and meat products 1000 items/fattening period  in the integrated poultry husbandry facilities 200.000 items/fattening period
		0500.0.04	*aquaculture	500 Thousand TL
		18	* wearing apparel manufacture	capacity expansion and modernization investments with a total cost exceeding 1 Million TL.
			* multifunctional, nano-technological textile products	500 Thousand TL
		2010.0.02.55, 2021,	* production of flooring parquet,coating, plywood, flakeboard, particle board, mdf boards etc.	3 Million TL
		21	* paper and paper products manufacture	integrated paper production facilities which must include cellulose production department
		26 (2693.2, 2694.1 ,2695.1,2695.3, 2695.4, 2610.2.03.01 hariç)	* production of non-metallic mineral products (except tile, briquette, brick and construction materials made from baked clay, cement, concrete products for construction, ready mixed concrete, mortar, multi layered insulation glass)	2 Million TL
		28	*metalware	3 Million TL
		29	* machinery manufacture	3 Million TL
		31	* manufacture of electric machinery and appliances	3 Million TL
		361	* furniture manufacture (excluding furnitures manufactured only from metal and plastic)	3 Million TL
		5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels	Three star hotels and above
		5510.3.01	*student dormitories	With a capacity of 100 students
		6302.0.03	*licenced warehousing	1 Million TL
		80 (809 hariç)	* educational services (education of adults and other educational activities are excluded)	500 Thousand TL
		8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	* hospital investments, eventide home	Eventide home for 100 persons
			* hazardous waste recycle and incineration facilities	
REGION III	TR83 (Samsun, Tokat, Çorum, Amasya)	11-12-13-14	* mining and quarrying investments (excluding 1 <sup>st</sup> group minerals, stone chips and mining with royalty	500 Thousand TL
		15	* food and beverages production (excluding subjects not to be supported as determined in Annex 4 and subjects determined in footnote 6 which are eligible to benefit from general investment encouragement mechanism)	1 Million TL
		0121	* integrated animal husbandry investments (including breeding animal husbandry)	in the integrated dairy cattle facilities 300 items/fattening period in the integrated bovine husbandry facilities 500 items/fattening period  in the integrated ovine husbandry facilities for dairy and meat products

		1000 items/fattening period in the integrated poultry husbandry facilities 200.000 items/fattening period
	*greenhouse investments	10 decares
0500.0.04	*aquaculture	500 Thousand TL
17	* manufacturing of textile products (excluding subjects identified in the footnote 8)	For textile finishing/coating investments 15 Million TL., in other subjects capacity expansion and modernization investments with a total cost exceeding 1 Million TL.
18	* wearing apparel manufacture	capacity expansion and modernization investments with a total cost exceeding 1 Million TL.
1912 ve 1920	* suitcase, hand bag, saddlery and footwear etc. manufacture	1 Million TL
	* multifunctional, nano-technological textile products	500 Thousand TL
2010.0.02.55, 2021,	* production of flooring parquet, coating, plywood, flakeboard, particle board, mdf boards etc.	3 Million TL
21	* paper and paper products manufacture	integrated paper production facilities which must include cellulose production department
2423	*pharmaceuticals/production of chemical and herbal raw products used in medicine and pharmacy	3 Million TL
26 (2693.2, 2694.1 ,2695.1,2695.3, 2695.4, 2610.2.03.01 hariç)	* production of non-metallic mineral products (except tile, briquette, brick and construction materials made from baked clay, cement, concrete products for construction, ready mixed concrete, mortar, multi layered insulation glass)	2 Million TL
2720	*primary metal industry excluding iron and steel	3 Million TL
29	* machinery manufacture	3 Million TL
31	* manufacture of electric machinery and appliances	3 Million TL
32	* manufacture of radio, television, communication equipment and appliances	3 Million TL
33 (333 hariç)	* medical instruments, high precision and optical instrument manufacture( watch manufacture is excluded)	3 Million TL
3430	* land motor vehicle supplier industry	3 Million TL
361	* furniture manufacture (excluding furnitures manufactured only from metal and plastic)	3 Million TL
5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels	Three star hotels and above
5510.3.01	*student dormitories	With a capacity of 100 students
6302.0.01	* Cold storage warehouse	1000 metersquare
6302.0.03	* licenced warehousing	1 Million TL
80 (809 hariç)	* educational services (education of adults and other educational activities are excluded)	500 Thousand TL
8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	* hospital investments, eventide home	Eventide home for 100 persons

			* hazardous waste recycle and incineration facilities	
		11-12-13-14	* mining and quarrying investments (excluding 1 <sup>st</sup> group minerals, stone chips and mining with royalty)	500 Thousand TL
		15	* food and beverages production (excluding subjects not to be supported as determined in Annex 4 and subjects determined in footnote 6 which are eligible to benefit from general investment encouragement mechanism)	1 Million TL
		0121	* integrated animal husbandry investments (including breeding animal husbandry)	in the integrated dairy cattle facilities 300 items/fattening period in the integrated bovine husbandry facilities 500 items/fattening period in the integrated ovine husbandry facilities for dairy and meat products 1000 items/fattening period in the integrated poultry husbandry facilities 200.000 items/fattening period
			*greenhouse investments	10 decare
		17	* manufacturing of textile products (excluding subjects identified in the footnote 8)	For textile finishing/coating investments 15 Million TL., in other subjects capacity expansion and modernization investments with a total cost exceeding 1 Million TL.
		18	* wearing apparel manufacture	capacity expansion and modernization investments with a total cost exceeding 1 Million TL.
			* multifunctional, nano-technological textile products	500 Thousand TL
REGION III	TRC1 (Gaziantep, Adiyaman,Kilis)	1912 ve 1920	* suitcase, hand bag, saddlery and footwear etc. manufacture	1 Million TL
		2010.0.02.55, 2021,	* production of flooring parquet,coating, plywood, flakeboard, particle board, mdf boards etc.	3 Million TL
		21	* paper and paper products manufacture	integrated paper production facilities which must include cellulose production department
		26 (261, 2693.2, 2694.1, 2695.3 ve 2695.4 hariç)	* production of non-metallic mineral products (except for glass and glass products,tile, briquette, brick and construction materials made from baked clay, cement, concrete products for construction, ready mixed concrete and mortar)	2 Million TL
		28	*metalware	3 Million TL
		29	* machinery manufacture	3 Million TL
		31	* manufacture of electric machinery and appliances	3 Million TL
		32	* manufacture of radio, television, communication equipment and appliances	3 Million TL
		33 (333 hariç)	* medical instruments, high precision and optical instrument manufacture( watch manufacture is excluded)	3 Million TL
		3430	* land motor vehicle supplier industry	3 Million TL
		3591 ve 3592	* motorcycle and bicycle manufacture	500 Thousand TL
		361	* furniture manufacture (excluding furnitures manufactured only from metal and plastic)	3 Million TL
		5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels	Three star hotels and above



		5510.3.01	*student dormitories	With a capacity of 100 students
		6302.0.03	*licenced warehousing	1 Million TL
		80 (809 hariç)	* educational services (education of adults and other educational activities are excluded)	500 Thousand TL
		8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	* hospital investments, eventide home	Eventide home for 100 persons
			* hazardous waste recycle and incineration facilities	
		11-12-13-14	* mining and quarrying investments (excluding 1 <sup>st</sup> group minerals, stone chips and mining with royalty	500 Thousand TL
		15	* food and beverages production (excluding subjects not to be supported as determined in Annex 4 and subjects determined in footnote 6 which are eligible to benefit from general investment encouragement mechanism)	1 Million TL
		0121	* integrated animal husbandry investments (including breeding animal husbandry)	in the integrated dairy cattle facilities 300 items/fattening period in the integrated bovine husbandry facilities 500 items/fattening period in the integrated ovine husbandry facilities for dairy and meat products 1000 items/fattening period in the integrated poultry husbandry facilities 200.000 items/fattening period
		0500.0.04	*aquaculture	500 Thousand TL
		17	* manufacturing of textile products (excluding subjects identified in the footnote 8)	For textile finishing/coating investments 15 Million TL., in other subjects 500 Thousand TL.
		18	* wearing apparel manufacture	500 Thousand TL
			* multifunctional, nano-technological textile products	500 Thousand TL
		2010.0.02.55, 2021,	* production of flooring parquet, coating, plywood, flakeboard, particle board, mdf boards etc.	2 Million TL
		21	* paper and paper products manufacture	integrated paper production facilities which must include cellulose production department
		2429.1	*production of explosives	500 Thousand TL
		26 (2693.2, 2694.1, 2695.1, 2695.3, 2695.4, 2610.2.03.01 hariç)	* production of non-metallic mineral products (except tile, briquette, brick and construction materials made from baked clay, cement, concrete products for construction, ready mixed concrete, mortar, multi layered insulation glass)	500 Thousand TL
		28	*metalware	2 Million TL
		29	* machinery manufacture	2 Million TL
		31	* manufacture of electric machinery and appliances	2 Million TL
		33 (333 hariç)	* medical instruments, high precision and optical instrument manufacture( watch manufacture is excluded)	2 Million TL
		3430	* land motor vehicle supplier industry	2 Million TL
		361	* furniture manufacture (excluding furnitures manufactured only from metal and plastic)	2 Million TL
		5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels	Three star hotels and above
		5510.3.01	*student dormitories	With a capacity of 100
<b>REGION IV</b>	<b>TR82 (Kastamonu Çankırı, Sinop)</b>			

			students
		6302.0.01	* Cold storage warehouse 500 m2
		6302.0.03	* licenced warehousing 1 Million TL
		80 (809 hariç)	* educational services (education of adults and other educational activities are excluded) 500 Thousand TL
		8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	* hospital investments, eventide home Eventide home for 100 persons
			* hazardous waste recycle and incineration facilities
		11-12-13-14	* mining and quarrying investments (excluding 1 <sup>st</sup> group minerals, stone chips and mining with royalty) 500 Thousand TL
		15	* food and beverages production (excluding subjects not to be supported as determined in Annex 4 and subjects determined in footnote 6 which are eligible to benefit from general investment encouragement mechanism) 1 Million TL
		0121	* integrated animal husbandry investments (including breeding animal husbandry) in the integrated dairy cattle facilities 300 items/fattening period in the integrated bovine husbandry facilities 500 items/fattening period in the integrated ovine husbandry facilities for dairy and meat products 1000 items/fattening period in the integrated poultry husbandry facilities 200.000 items/fattening period
		0500.0.04	*aquaculture 500 Thousand TL
		17	* manufacturing of textile products (excluding subjects identified in the footnote 8) For textile finishing/coating investments 15 Million TL., in other subjects 500 Thousand TL.
		18	* wearing apparel manufacture 500 Thousand TL
		1912 ve 1920	* suitcase, hand bag, saddlery and footwear etc. manufacture 500 Thousand TL
			* multifunctional, nano-technological textile products 500 Thousand TL
		2010.0.02.55, 2021,	* production of flooring parquet, coating, plywood, flakeboard, particle board, mdf boards etc. 2 Million TL
		21	* paper and paper products manufacture integrated paper production facilities which must include cellulose production department
		2695.1.02, 2694.2.01, 2694.3.01	* production of non-metallic mineral products only cement, prefabric construction materials made of concrete and artificial stone, lime, plaster 500 Thousand TL
		2927.0.03	*revolvers, guns and other weapons 500 Thousand TL
		32	* manufacture of radio, television, communication equipment and appliances 2 Million TL
		33 (333 hariç)	* medical instruments, high precision and optical instrument manufacture( watch manufacture is excluded) 2 Million TL
		361	* furniture manufacture (excluding furnitures manufactured only from metal and plastic) 2 Million TL
		5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels Three star hotels and above
		5510.3.01	*student dormitories With a capacity of 100 students
<b>REGION IV</b>	<b>TR90</b> (Trabzon,Ordu,Giresun,Rize,Artvin,Gümüşhane)		

		6302.0.01	* Cold storage warehouse	500 metrekare
		6302.0.03	* licenced warehousing	1 Million TL
		80 (809 hariç)	* educational services (education of adults and other educational activities are excluded)	500 Thousand TL
		8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	* hospital investments, eventide home	Eventide home for 100 persons
			* hazardous waste recycle and incineration facilities	
		11-12-13-14	* mining and quarrying investments (excluding 1 <sup>st</sup> group minerals, stone chips and mining with royalty	500 Thousand TL
		15	* food and beverages production (excluding subjects not to be supported as determined in Annex 4 and subjects determined in footnote 6 which are eligible to benefit from general investment encouragement mechanism)	1 Million TL
		0121	* integrated animal husbandry investments (including breeding animal husbandry)	in the integrated dairy cattle facilities 300 items/fattening period in the integrated bovine husbandry facilities 500 items/fattening period in the integrated ovine husbandry facilities for dairy and meat products 1000 items/fattening period in the integrated poultry husbandry facilities 200.000 items/fattening period
			*greenhouse investments	10 decare
		0500.0.04	*aquaculture	500 Thousand TL
		17	* manufacturing of textile products (excluding subjects identified in the footnote 8)	For textile finishing/coating investments 15 Million TL., in other subjects 500 Thousand TL.
		18	* wearing apparel manufacture	500 Thousand TL
		1912 ve 1920	* suitcase, hand bag, saddlery and footwear etc. manufacture	500 Thousand TL
			* multifunctional, nano-technological textile products	500 Thousand TL
		2010.0.02.55, 2021,	* production of flooring parquet,coating, plywood, flakeboard, particle board, mdf boards etc.	2 Million TL
		2519 ve 2520	*manufacture of plastic and rubber products (except for inner tube and tyre manufacture)	2 Million TL
		2695.1.02, 2694.2.01, 2694.3.01	*production of non-metallic mineral products; only cement, prefabric construction materials made of concrete and artificial stone, lime, plaster	500 Thousand TL
		28	*metalware	2 Million TL
		29	* machinery manufacture	2 Million TL
		31	* manufacture of electric machinery and appliances	2 Million TL
		32	* manufacture of radio, television, communication equipment and appliances	2 Million TL
		361	* furniture manufacture (excluding furnitures manufactured only from metal and plastic)	2 Million TL
		5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels	At least 3 stars
		5510.3.01	*student dormitories	With a capacity of 100 students
		6302.0.01	* Cold storage warehouse	500 m2

REGION IV

TRB1 (Malatya,Elazığ, Thousandgöl,Tunceli)

		6302.0.03	* licenced warehousing	1 Million TL
		80 (809 hariç)	* educational services (education of adults and other educational activities are excluded)	500 Thousand TL
		8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	* hospital investments, eventide home	Eventide home for 100 persons
			* hazardous waste recycle and incineration facilities	
		11-12-13-14	* mining and quarrying investments (excluding 1 <sup>st</sup> group minerals, stone chips and mining with royalty)	500 Thousand TL
		15	* food and beverages production (excluding subjects not to be supported as determined in Annex 4 and subjects determined in footnote 6 which are eligible to benefit from general investment encouragement mechanism)	1 Million TL
		0121	* integrated animal husbandry investments (including breeding animal husbandry)	in the integrated dairy cattle facilities 300 items/fattening period in the integrated bovine husbandry facilities 500 items/fattening period  in the integrated ovine husbandry facilities for dairy and meat products 1000 items/fattening period  in the integrated poultry husbandry facilities 200.000 items/fattening period
		17	* manufacturing of textile products (excluding subjects identified in the footnote 8)	For textile finishing/coating investments 15 Million TL., in other subjects 500 Thousand TL.
		18	* wearing apparel manufacture	500 Thousand TL
		19	*tanning and processing of leather	500 Thousand TL
			* multifunctional, nano-technological textile products	500 Thousand TL
		2010.0.02.55, 2021,	* production of flooring parquet, coating, plywood, flakeboard, particle board, mdf boards etc.	2 Million TL
		2519 ve 2520	*manufacture of plastic and rubber products (except for inner tube and tyre manufacture)	2 Million TL
		26 (2610.2.03.01, 2693.2, 2694.1, 2695.3, 2695.4 hariç)	* production of non-metallic mineral products (except multi layered insulation glass, tile, briquette, brick, cement, ready mixed concrete and mortar)	500 Thousand TL
		28	*metalware	2 Million TL
		29	* machinery manufacture	2 Million TL
		31	* manufacture of electric machinery and appliances	2 Million TL
		32	* manufacture of radio, television, communication equipment and appliances	2 Million TL
		33 (333 hariç)	* medical instruments, high precision and optical instrument manufacture( watch manufacture is excluded)	2 Million TL
		361	* furniture manufacture (excluding furnitures manufactured only from metal and plastic)	2 Million TL
		5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels	At least 3 stars
		5510.3.01	*student dormitories	With a capacity of 100 students
		6302.0.01	* Cold storage warehouse	500 m2
		6302.0.03	* licenced warehousing	1 Million TL
<b>REGION IV</b>	<b>TRA1 (Erzurum, Erzincan, Bayburt)</b>			

		80 (809 hariç)	* educational services (education of adults and other educational activities are excluded)	500 Thousand TL		
		8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	* hospital investments, eventide home	Eventide home for 100 persons		
			* hazardous waste recycle and incineration facilities			
REGION IV	TRA2 (Ağrı,Kars,Iğdır,Ardahan)	11-12-13-14	* mining and quarrying investments (excluding 1 <sup>st</sup> group minerals, stone chips and mining with royalty	500 Thousand TL		
		15	* food and beverages production (excluding subjects not to be supported as determined in Annex 4 and subjects determined in footnote 6 which are eligible to benefit from general investment encouragement mechanism)	1 Million TL		
		0121	* integrated animal husbandry investments (including breeding animal husbandry)	in the integrated dairy cattle facilities 300 items/fattening period in the integrated bovine husbandry facilities 500 items/fattening period in the integrated ovine husbandry facilities for dairy and meat products 1000 items/fattening period in the integrated poultry husbandry facilities 200.000 items/fattening period		
		17	* manufacturing of textile products (excluding subjects identified in the footnote 8)	For textile finishing/coating investments 15 Million TL., in other subjects 500 Thousand TL.		
		18	* wearing apparel manufacture	500 Thousand TL		
		19	*tanning and processing of leather	500 Thousand TL		
			* multifunctional, nano-technological textile products	500 Thousand TL		
		2010.0.02.55, 2021,	* production of flooring parquet,coating, plywood, flakeboard, particle board, mdf boards etc.	2 Million TL		
		2519 ve 2520	*manufacture of plastic and rubber products (except for inner tube and tyre manufacture)	2 Million TL		
		26 (2610.2.03.01, 2693.2, 2694.1, 2695.3, 2695.4 hariç)	* production of non-metallic mineral products (except multi layered insulation glass, tile, briquette, brick, cement, ready mixed concrete and mortar)	500 Thousand TL		
		28	*metalware	2 Million TL		
		361	* furniture manufacture (excluding furnitures manufactured only from metal and plastic)	2 Million TL		
		5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels	At least 3 stars		
		5510.3.01	*student dormitories	With a capacity of 100 students		
		6302.0.01	* Cold storage warehouse	500 m2		
		6302.0.03	* licenced warehousing	1 Million TL		
		80 (809 hariç)	* educational services (education of adults and other educational activities are excluded)	500 Thousand TL		
		8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	* hospital investments, eventide home	Eventide home for 100 persons		
			* hazardous waste recycle and incineration facilities			
		REGION IV	TRB2 (Van,Muş,Bitlis,Hakkari)	11-12-13-14	* mining and quarrying investments (excluding 1 <sup>st</sup> group minerals, stone chips and mining with royalty	500 Thousand TL
				15	* food and beverages production (excluding subjects not to be supported as determined in	1 Million TL

			Annex 4 and subjects determined in footnote 6 which are eligible to benefit from general investment encouragement mechanism)	
		0121	* integrated animal husbandry investments (including breeding animal husbandry)	in the integrated dairy cattle facilities 300 items/fattening period in the integrated bovine husbandry facilities 500 items/fattening period in the integrated ovine husbandry facilities for dairy and meat products 1000 items/fattening period in the integrated poultry husbandry facilities 200.000 items/fattening period
		17	* manufacturing of textile products (excluding subjects identified in the footnote 8)	For textile finishing/coating investments 15 Million TL., in other subjects 500 Thousand TL.
		18	* manufacturing of textile products (excluding subjects identified in the footnote 8)	500 Thousand TL.
		19	* wearing apparel manufacture	500 Thousand TL.
			*tanning and processing of leather	500 Thousand TL.
		2010.0.02.55, 2021,	* multifunctional, nano-technological textile products	2 Million TL.
		2519 ve 2520	* production of flooring parquet, coating, plywood, flakeboard, particle board, mdf boards etc.	2 Million TL.
		26 (2610.2.03.01, 2693.2, 2694.1, 2695.3, 2695.4 hariç)	*manufacture of plastic and rubber products (except for inner tube and tyre manufacture)	500 Thousand TL.
		28	*metalware	2 Million TL.
		2921	*manufacture of agricultural machinery	2 Million TL.
		32	* manufacture of radio, television, communication equipment and appliances	2 Million TL.
		361	* furniture manufacture (excluding furnitures manufactured only from metal and plastic)	2 Million TL.
		5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels	At least 3 stars
		5510.3.01	*student dormitories	With a capacity of 100 students
		6302.0.01	* Cold storage warehouse	500 m2
		6302.0.03	* licenced warehousing	1 Million TL.
		80 (809 hariç)	* educational services (education of adults and other educational activities are excluded)	500 Thousand TL.
		8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	* hospital investments, eventide home	Eventide home for 100 persons
			* hazardous waste recycle and incineration facilities	
		11-12-13-14	* mining and quarrying investments (excluding 1 <sup>st</sup> group minerals, stone chips and mining with royalty)	500 Thousand TL.
		15	* food and beverages production (excluding subjects not to be supported as determined in Annex 4 and subjects determined in footnote 6 which are eligible to benefit from general investment encouragement mechanism)	1 Million TL.
		0121	* integrated animal husbandry investments (including breeding animal husbandry)	in the integrated dairy cattle facilities 300 items/fattening period in the integrated bovine husbandry facilities 500 items/fattening period in the integrated ovine
<b>REGION IV</b>	<b>TRC2 (Şanlıurfa, Diyarbakır)</b>			

			husbandry facilities for dairy and meat products 1000 items/fattening period  in the integrated poultry husbandry facilities 200.000 items/fattening period
		*greenhouse investments	10 decares
0500.0.04		*aquaculture	500 Thousand TL
17		* manufacturing of textile products (excluding subjects identified in the footnote 8)	For textile finishing/coating investments 15 Million TL., in other subjects 500 Thousand TL.
18		* wearing apparel manufacture	500 Thousand TL
19		*tanning and processing of leather	500 Thousand TL
		* multifunctional, nano-technological textile products	500 Thousand TL
2010.0.02.55, 2021,		* production of flooring parquet, coating, plywood, flakeboard, particle board, mdf boards etc.	2 Million TL
24		* manufacture of chemical substances and products	2 Million TL
26 (2610.2.03.01, 2693.2, 2694.1, 2695.3, 2695.4 hariç)		* production of non-metallic mineral products (except multi layered insulation glass, tile, briquette, brick, cement, ready mixed concrete and mortar)	500 Thousand TL
28		*metalware	2 Million TL
29		* machinery manufacture	2 Million TL
31		* manufacture of electric machinery and appliances	2 Million TL
32		* manufacture of radio, television, communication equipment and appliances	2 Million TL
33 (333 hariç)		* medical instruments, high precision and optical instrument manufacture( watch manufacture is excluded)	2 Million TL
3591 ve 3592		*manufacture of motorbikes and bicycles	500 Thousand TL
361		* furniture manufacture (excluding furnitures manufactured only from metal and plastic)	2 Million TL
5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04		*hotels	At least 3 stars
5510.3.01		*student dormitories	With a capacity of 100 students
6302.0.01		* Cold storage warehouse	500 m2
6302.0.03		* licenced warehousing	1 Million TL
80 (809 hariç)		* educational services (education of adults and other educational activities are excluded)	500 Thousand TL
8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03		* hospital investments, eventide home	Eventide home for 100 persons
		* hazardous waste recycle and incineration facilities	
11-12-13-14		* mining and quarrying investments (excluding 1 <sup>st</sup> group minerals, stone chips and mining with royalty)	500 Thousand TL
15		* food and beverages production (excluding subjects not to be supported as determined in Annex 4 and subjects determined in footnote 6 which are eligible to benefit from general investment encouragement mechanism)	1 Million TL
0121		* integrated animal husbandry investments (including breeding animal husbandry)	in the integrated dairy cattle facilities 300 items/fattening period in the integrated bovine husbandry facilities 500
<b>REGION IV</b>	<b>TRC3 (Mardin, Batman, Şırnak, Siirt)</b>		

			items/fattening period in the integrated ovine husbandry facilities for dairy and meat products 1000 items/fattening period in the integrated poultry husbandry facilities 200.000 items/fattening period
		*greenhouse investments	10 decare
	17	* manufacturing of textile products (excluding subjects identified in the footnote 8)	For textile finishing/coating investments 15 Million TL., in other subjects 500 Thousand TL.
	18	* wearing apparel manufacture	500 Thousand TL
	19	*tanning and processing of leather	500 Thousand TL
	2010.0.02.55, 2021,	* production of flooring parquet, coating, plywood, flakeboard, particle board, mdf boards etc.	2 Million TL
		* multifunctional, nano-technological textile products	500 Thousand TL
	2519 ve 2520	*manufacture of plastic and rubber products (except for inner tube and tyre manufacture)	2 Million TL
	26 (2610.2.03.01, 2693.2, 2694.1, 2695.3, 2695.4 hariç)	* production of non-metallic mineral products (except multi layered insulation glass, tile, briquette, brick, cement, ready mixed concrete and mortar)	500 Thousand TL
	28	*metalware	2 Million TL
	361	* furniture manufacture (excluding furnitures manufactured only from metal and plastic)	2 Million TL
	5510.1.01, 5510.2.01, 5510.5.02, 5510.5.04	*hotels	At least 3 stars
	5510.3.01	*student dormitories	With a capacity of 100 students
	6302.0.01	* Cold storage warehouse	500 m2
	6302.0.03	* licenced warehousing	1 Million TL
	80 (809 hariç)	* educational services (education of adults and other educational activities are excluded)	500 Thousand TL
	8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	* hospital investments, eventide home	Eventide home for 100 persons
REGION IV	TR22( Bozcaada ve Gökçeada İlçeleri)	11-12-13-14	* hazardous waste recycle and incineration facilities
		15	* food and beverages production (excluding subjects not to be supported as determined in Annex 4 and subjects determined in footnote 6 which are eligible to benefit from general investment encouragement mechanism)
		0121	* integrated animal husbandry investments (including breeding animal husbandry)
			in the integrated dairy cattle facilities 300 items/fattening period in the integrated bovine husbandry facilities 500 items/fattening period in the integrated ovine husbandry facilities for dairy and meat products 1000 items/fattening period in the integrated poultry husbandry facilities 200.000 items/fattening period
			*greenhouse investments
		0500.0.04	*aquaculture
		5510.1.01, 5510.2.01, 5510.5.02	*hotels
		6302.0.01	* Cold storage warehouse
			At least 3 stars
			500 m2



	6302.0.03	* licenced warehousing	1 Million TL
	80 (809 hariç)	* educational services (education of adults and other educational activities are excluded)	500 Thousand TL
	8511.0, 8511.0.01-05, 8511.0.99, 8531.0.01-03	* hospital investments, eventide home	Eventide home for 100 persons

**FOOTNOTES:**

- 1- Investment subjects, for which specialized industrial organized zones were established by the Ministry of Industry and Trade, benefit from encouragement measures foreseen in the region even though they are not included within the scope of selected sectors in the concerned region except for İstanbul.
- 2- Investments regarding cargo and/or passenger transport by maritime benefit from encouragement measures foreseen in the second region, investments regarding cargo and passenger transport by airways benefit from encouragement measures foreseen in the first region. Investments of air taxi services are not supported.
- 3- Private sector investments on intercity cargo and/or passenger transport by railroad and investments on intracity cargo transport by railroad are supported in all regions. In case transport activity covers more than one region expenditures concerning railway cars are subject to encouragement measures provided for the least developed region.
- 4- Investments regarding heating and cooling of housings by geothermal energy or heat produced as by-product of power plants benefit from encouragement measures provided for in the region concerned.
- 5- Investments on subjects within the scope of European Coal and Steel Community Treaty are not supported.
- 6- As regards food and beverages production; completely new investments and capacity expansion investments concerning the production of "rice, cracked wheat, ready-made food for pets, fish flour, fish oil, fish bait, bread, cake, wafer, raki (turkish spirit flavoured with anise) and beer", completely new investments and capacity expansion investments concerning the production of "dried nuts and fruits, pickle, cotton linter, tea and hazelnut", investments on "production of ready-made soups, bouillons and preparations and assortment and packaging of grains and legumes" cannot benefit from encouragement measures foreseen within the scope of regional and sectoral implementation.
- 7- Investments on tanning of leather are supported only in organized industrial zones.
- 8- In textile industry,
  - unginmed cotton investments are not supported.
  - new, capacity expansion and extension types of investments for synthetic fibre production are not supported.
  - regarding spinning and weaving ( except for wollen yarn, multifunctional nano-technological textile products, carpet, tufting, non-woven/non-knitted fabrics, sack) only modernization type of investments are supported.

## LARGE INVESTMENTS\*

	Industry	Minimum Investment Amounts Above 50 Million TL (Million TL)
1	Production of Chemical Substances and Products	
1-a	Production of Main Chemical Substances	1.000
1-b	Production of Other Chemical Products	300
2	Production of Refined Petroleum Products	1.000
3	Investments in the Area of Transportation Services with Transit Pipe Line	
4	Motorized Land Vehicle Manufacturing Investments	250
5	Railway and Tramway Locomotives and/or Wagons Production Investments	
6	Port and Port Services Investments	250
7	Electronic Industry Investments	
7-a	LCD/Plazma Production Investments	1.000
7-b	Module Panel Production Investments	150
7-c	Laser Television, Three Dimensional Television and OLED Televisions and Similar televisions Production Investments	
7-d	Other Electronic Sector Investments	
8	Medical Instruments, High Precision and Optical Devices Production Investments	
9	Pharmaceuticals Production Investments	100
10	Aeronautical Vehicles and Spacecrafts Manufacturing Investments	
11	Machinery Production Investments	
12	Mining Investments Investments for the ore processing facilities established for production of metal as end-product concerning IV/c group metallic mines stated in the Mining Law and investments for the mine production (extraction and processing) integrated to these facilities. (Except for the products included in the list annexed to the Turkey-ESCS Free Trade Agreement).	

\*Investments above 50 Million TL according to Article 32/A of Corporate Tax Law No. 5520 dated 13/06/2006 amended by Article 9 of Law No. 5838 dated 18/02/2009.

**SUBJECTS OF INVESTMENTS NOT SUPPORTED OR SUPPORTED CONDITIONALLY BY THE  
GENERAL INVESTMENT ENCOURAGEMENT SYSTEM**

**I – INVESTMENTS WHICH ARE NOT SUPPORTED**

**A. AGRICULTURE AND AGRICULTURAL INDUSTRY**

1. Grist products, starch and starch products and production of ready-made fodder (except rice, bulgur, ready made food for pets, fish feed and fodder production in integrated animal husbandry investments)
2. Biscuit,
3. Phyllo dough and kadayif (shredded wheat used to prepare a kind of dessert),
4. Pasta, semolina, noodle, coscous and similar products,
5. Catering companies,
6. Cube sugar,
7. Plant production (except greenhouse production, mushroom cultivation and forage crops cultivation in integrated animal husbandry investments),
8. Animal husbandry investments except integrated animal husbandry investments encouraged within the context of regional investments and conditionally encouraged animal husbandry investments.

**B. MANUFACTURING AND MINING INVESTMENTS**

- 1- Investments for the manufacturing of products enlisted in the Annex of the “Treaty between Turkish Republic and European Coal and Steel Community (ECSC) regarding the Trade of Products within the Scope of Agreement Establishing the ECSC”, which is published in the Official Gazette dated 1/8/1996 and 22714.
- 2- Brick and roof tile manufacturing investments excluding modernization type of investments
- 3- Investments undertaken in mining fields under royalty agreements including those by public institutions
- 4- Unginned cotton investments,
- 5- New, extension and integration type of investments for synthetic fibre and synthetic yarn production,
- 6- Yarn production and weaving investments (except wool yarn, multifunctional, nano-technological textile production, carpet, tafting, unweaved and unknitted fabric, sack) excluding modernization type of investments.

**C. SERVICES SECTOR**

- 1- Education investments (excluding pre-school education, primary education, high school, graduate school, university, higher education and technical and vocational education) and investments concerning education of adults (courses, training centers etc.),
- 2- Health services investments excluding hospital investments, medical centers, dialysis centers, test laboratories and magnetic imaging centers,
- 3- Tourism accommodation facilities excluding hotels, holiday villages, apart hotels and mountain resorts,
- 4- Press and media investments excluding national scale daily newspaper printing services, television and radio broadcasting,
- 5- Studio investments for recording purposes,
- 6- Residential construction and contracting services investments,
- 7- Bus, tow truck and trailer investments for passenger and cargo transportation (Except investments undertaken by municipalities),
- 8- Investments aimed at wholesale and retail trade including hypermarket, trade center, shopping mall and parking lot investments,
- 9- Land vehicles maintenance, repair and service station investments,
- 10- Petroleum products (including LPG) distribution investments, gas station investments,
- 11- Highway resting facility investments,
- 12- Restaurants,
- 13- Yacht import investments,
- 14- Vehicle renting investments,
- 15- Laundries and carpet washing facilities,
- 16- Automation investments except automation of industrial production facilities and infrastructure investments,
- 17- Real estate renting and business activities except software and R&D activities,

- 18- Investments of financial intermediary institutions except financial leasing activities,
- 19- Show center investments,
- 20- Cold storage warehouse investments with an indoor area less than 500 m2.

## **II - INVESTMENT SUBJECTS SUPPORTED CONDITIONALLY**

### **A. AGRICULTURE AND AGRICULTURAL INDUSTRY**

1- In dairy cattle livestock farming investments, at least 150 cattles dairy livestock farming and dairy products manufacturing must be integrated with fodder production unit and/or cold storage warehouse.

2- In cattle fattening investments, at least 150 cattles/period fattening and slaughterhouse must be integrated with cold storage warehouse and/or fodder production unit and/or meat production unit,

### **B. SERVICES SECTOR**

1- Investment encouragement certificates can be issued for integrated logistic investments including an indoor area of at least 10,000 m2, where warehousing, handling- packaging, automation services are offered, including customs and insurance services provided in one or more than one place; having L2 certificate obtained from the Ministry of Transportation, which may include vehicles for domestic and/or international cargo transportation.

2- For pipe-line transportation, petroleum and natural gas products, filling and storage facility investments, investment encouragement certificates can be issued only for expenditures for fixed plant, excluding distribution vehicles and tubes.

3- Investment encouragement certificates can be issued for the separately built fair, congress, exhibition and cultural center investments which are not in the form of shopping malls, business and/or trade centers. For fair and exhibition centers indoor area must be at least 5,000 m2 excluding parking spaces. For congress centers, required minimum seat number is 1,000.

Culture investments can be granted an investment encouragement certificate upon evaluation on project basis pursuant to the presentation of Culture Investment Certificate obtained from the Ministry of Culture and Tourism.

4- Investment encouragement certificates can be issued for sports facilities investments with a minimum fixed investment amount of 10 Million TL.

5- Investment encouragement certificates can be issued for road, maritime, air and railroad combination container transport investments which will be realized by investors certifying that they are conducting combined transport using at least two of the above mentioned means of transport, excluding container renting investments.

6- For airport ground handling services investments, vehicles used only in the apron can be included within the context of investment encouragement certificates. Passenger cars cannot be included within the scope of the project.

7- Investment encouragement certificates can be issued for airway services and/or cargo transportation investments under the condition that passenger aircrafts must have at least 100 seats and cargo aircrafts must have at least 30,000 kg cargo capacity. Except for the investments in the area of airway services and/or cargo transportation, investment encouragement certificates cannot be issued for general purposes and air taxi services.

8- Services investments aiming to supply final consumers single packages combining telecommunication, radio, television and data signals transmitted via satellite, radio, cable etc. will be evaluated on project basis and may be assigned an investment encouragement certificate. However, the investment goods used by the final consumer cannot benefit from the support measures.

9- Investment Encouragement Certificates can be issued for investments in facilities which will be realized in customs gates through built-operate or built-operate-transfer model including customs enforcement control units that will serve nationals and foreigners.

10- Infrastructure investments will be evaluated on project basis and may be assigned an investment encouragement certificate if deemed eligible.

11- Investments of public institutions, municipalities, provincial special administrations, unions, cooperatives etc. related to their field of operation will be evaluated on project basis and may be assigned an investment encouragement certificate.