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GOVERNMENT SUPPORTS



ÜYE HİZMET MERKEZİ
BUSINESS SERVICE CENTER

This brochure has been prepared within the scope of Business Service Center project.

Business Service Center is a support unit established in Konya Chamber of Commerce and Aksaray Chamber of Commerce and Industry with our project number CFCU/TR2015.DG.01.A6-02/024, titled "Business Service Center" and conducted with partnership of Konya Chamber of Commerce, Aksaray Chamber of Commerce and Industry and Chemnitz Chamber of Commerce and Industry within the framework of "Turkey-EU Business Dialogue Project" conducted in cooperation with TOBB and EUROCHAMBERS.

Business Service Center was established in order to enable our members to reach relevant authority easily for all kinds of requests, suggestions and complaints, to direct the communication from a single center, to respond to our members as soon as possible and to follow the result.

Business Service Center will provide information service in the following areas:

- Activities of the chamber
- Current announcements
- Processes for starting a business and required documents
- Investment Areas
- Government Supports

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K O S G E B SUPPORTS

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> Entrepreneurship Supports

Entrepreneurship Development Support Program

The purpose of the program is to improve knowledge and skills of entrepreneurs in starting and running a business, to reward successful business plans/business models, to increase cooperation between actors in the entrepreneurship ecosystem, to ensure establishment and maintenance of structures which will contribute to the increase in survival rate of newly established enterprises in the period when they are most vulnerable and new businesses in line with national plans and programs.

2<

Entrepreneur Support Program

The purpose of this program is to support and extend entrepreneurship which is the main factor of solving economic development and employment problems and to establish successful businesses. In this context, applied entrepreneurship training, business plan awards and business development center supports are provided.



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> R&D, Technological Production and Localization Supports

R&D and Innovation Support Program

The purpose of R&D and Innovation Support Program is to enable small and medium-sized enterprises and entrepreneurs that have new ideas and inventions based on science and technology to produce new products, new processes, knowledge and/or services through research and development and innovation projects to be supported.

Industrial Application Support Program

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The scope of Industrial Application Program is to enable KOSGEB to support projects prepared in order to produce new products/services, to increase their quality, to implement new cost-cutting techniques and to commercialize products or processes in compliance with the market.

SME TECHNO INVESTMENT - SME Technological Product Investment Support Program

It supports investments to be made by enterprises in order to enable

- a) Production and commercialization of products resulting from R&D/innovation activities
- b) Production and commercialization of the products that are in medium - high and high technology areas and that will contribute to the current account by domestic industry.

Strategic Product Support Program

It aims to support investment projects you will do to increase production of products with high added value in medium-high and high technology sectors and products with critical importance for the development of these sectors within the scope of Technology Oriented Industrialization Thrust Program carried out by Ministry of Industry and Technology



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> Business Development, Growth and Internationalization Supports

Enterprise Development Support Program

To increase competitiveness, institutionalization-branding levels of small and medium-sized enterprises and their shares in the economy, to improve their capacities and to meet their priority needs.

Cooperation Support Program

Contributing to improve a common working culture of small and medium-sized enterprises with each other or with large enterprises and to enable them to establish cooperation that provide mutual benefit and competitive advantage.

KOBİGEL - SME Development Support Program

It is supporting projects that will be prepared by small and medium-sized enterprises in order to increase their share and efficiency in the economy, to increase competitive power of SMEs and added value they provide in line with the national and international targets of the country

International Business Incubator and Accelerator Support Program

The purpose of this program is to support establishment of an international business incubator and participation of enterprises in acceleration programs in order to enable technological products whose R&D and innovation activities carried out in our country to take place in the international market, to increase export, to enable domestic technology intensive start-ups to be included in advanced entrepreneurial ecosystems.



Foreign Market Support Program

The purpose is:

- To improve skills and abilities of SMEs to get into foreign markets,
- To increase foreign market shares of SMEs,
- To enable SMEs to be actors of international competition,
- To increase number of SMEs starting export,

To increase number of SMEs starting E-commerce,

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> SME Finance Supports

SME Finance Support Program

Providing SMEs with financial support under suitable conditions and enabling them to solve financial problems, to increase production, quality and standards, to create employment, to compete at international level.

Emerging Enterprises Market SME Support Program

The purpose of this support program is to enable small and medium-sized businesses with development and growth potential to be traded at Borsa İstanbul A.Ş. (Istanbul Stock Exchange Inc.) Emerging Enterprises Market in order to increase their opportunities of accessing to finance.

1/5

> KOSGEB Laboratory Services

8 laboratories in a total of 5 provinces serve within the structure of KOSGEB Directorates in order to provide technical support and information to increase product quality of enterprises, to ensure competition with international companies and to produce many products domestically.

1/6

> İŞGEM/TEKMER Program

The purpose of the support program is to support establishment and operation of structures that will provide incubation services in order to ensure the establishment and maintenance of enterprises in line with national plans and programs with the cooperation between actors in the entrepreneurship ecosystem. Program period is 5 years.

KOSGEB

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<https://www.kosgeb.gov.tr/site/tr/genel/destekler/3/destekler>

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İŞKUR

2/1

> Additional Employment Support

- Required qualifications of insured:

Insured people:

- mustn't have insurance within the scope of 5510/4-a, b,c for more than 10 days in three months before the month when they were employed,
- must unemployed registered in İŞKUR,
- must be employed by private sector employers between 1/1/2018 and 31/12/2020.

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02

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> Incentives for Women, Young People and Those with Vocational Qualification Certificate

Social security premium employer's shares of private sector employers employing people who are unemployed until 31.12.2020 up to the upper limit of earning taken as a basis for premium (**between 603,32 TL and 4.524,86 TL**) are covered by the Unemployment Insurance Fund.

Conditions for benefiting from it are as follows:

- Being unemployed for the last 6 months
- Employment of the person in addition to the average number of insured employees in the last 6 months before the date of employment
- Being a private sector employer

2/3

> Incentive for Those who Receive Unemployment Allowance

If those who receive unemployment allowance are employed in the last six months before the date of employment in addition to the average number of insured stated in their premium and service documents, entire social security premium (**985,90 TL**) calculated based on the minimum wage during the remaining unemployment allowance period of the person is covered by the Unemployment Insurance Fund except for 1%.

2/4

> Incentive for Employing Disabled

If private sector employers employ disabled people within the quota or as an extra or although they are not obliged to employ them, it has been changed in a way that entire employer's shares of social security premium at the minimum wage level (603,32 TL) for each disabled person employed by the employer in this way is covered by the Treasury.

İŞKUR Konya Provincial Directorate

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<https://www.iskur.gov.tr/isveren/tesvikler/>

SSI

3/1

> 5 Point Discount from Invalidity, Old Age and Survivor's Insurances Employer's Share

81 (i) of Law number 5510; Private sector employers can benefit from a discount equal to five points of the employer's share (11%) of invalidity, old age and survivor's insurance premiums regarding insured people they employ. Application is not required.

3/2

> Premium Discount for Insured People who Are Taken/Sent Abroad

81 (i) of Law number 5510; Private sector employers can benefit from a discount equal to the amount corresponding to five points of the general health insurance employer's share (7.5%) to be paid for insured people who are taken to work at workplaces abroad or are sent temporarily. Application to the institution is not required.

3/3

> Additional 6-Point Discount

Paragraph 2 of Article 81 of Law number 5510; Private sector employers who benefit from 5-point discount in provinces and districts determined by the Council of Ministers can benefit from an additional 6-point discount on the basis of the lower limit of earning taken as a basis for premium for 4/5/6 years. Application to the institution is not required.

3/4

> Insurance Premium Incentive Applied within the Framework of Decisions on Government Supports in Investments

Additional Article 2 of Law number 5510; Private sector employers who employ insured people with investments to be made within the scope of incentive certificates issued within the framework of decisions regarding government supports in investments can benefit from incentives at the amount of entire employer's shares of the insurance premiums calculated on the basis of the lower earnings taken as a basis for premium within the period specified in the said decisions or at the amount of entire insured shares together with the employer's shares in the provinces determined by the Council of Ministers. Application to the institution is not required.

3/5

> Applied in Case of Employment of Young People and Women and Employment of Insured Person with Professional Certificate

Provisional Article 10 of Law number 4447; Private sector employers can benefit from incentive at the amount of employer's share of insurance premium calculated on the basis of earnings taken as a basis for premium for each insured person they employ until 31/12/2020.

3/6

> Insurance Premium Incentive for Employment of Insured Disabled Persons

Article 30 of Law number 4857; Private sector workplaces employing 50 or more insured people within the limits of same province, protected workplaces, workplaces employing extra insured disabled people or workplaces employing insured disabled people although they are not liable can benefit from incentive at the amount of employer's share of insurance premium calculated on the basis of the lower limit of earnings taken as a basis for premium for the insured disabled people they employ. Requirements for benefiting from incentives; Employment of insured disabled person, submission of monthly premium and service documents to the Institution within the legal period and paying premiums.

3/7

> Within the Scope of Law on Supporting Research and Development Activities

Technology center enterprises of Law number 5746, -R&D centers, -Enterprises that operate in R&D and innovation projects, but whose activities are supported by public institutions and organizations, foundations established by law or international funds, -Enterprises whose R&D and innovation projects are carried out by TÜBİTAK, -Enterprises with pre-competitive cooperation projects, -Enterprises receiving tech-venture capital support, -Enterprises employing people whose wages are exempted from income tax within the scope of Technology Development Zones Law number 4691, can benefit from incentives equal to half of the employer's share of the insurance premium calculated on the basis of the wages of R&D personnel they employ until 31/12/2023.

3/8

> Insurance Premium Incentive for Cultural Investments and Initiatives

Article 5 of Law number 5225; Employers who have received 'Cultural Investment Certificate' or 'Cultural Initiative Certificate' from Ministry of Culture and Tourism and are corporate taxpayers can benefit from incentive at the amount of 50% of employer's share of insurance premium calculated on the basis of earnings taken as a basis for premium for the insured people actually employed provided that they don't exceed three years during investment stage and at the amount of 25% of it provided that they don't exceed seven years during operation stage.

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> Incentive in Case of Employment of People Benefiting from Unemployment Allowance

Article 50 of Law number 4447; Private sector employers who employ insured people who receive unemployment allowance can benefit from incentive at the amount of 1% of the short term insurance premium rate calculated on the basis of the lower limit of earnings taken as a basis for premium for these insured people during the remaining unemployment allowance period and at entire amount of insured person's and employer's shares of long term insurance branch premium rate, general health insurance premium rate.

3/10

> Incentive Regarding Employment of Those Completing On the Job Training Programs

Requirements for benefiting from the incentive in terms of the insured person; completing on the job training program started until 31/12/2017 and being employed within three months at the latest following the end of on the job training program, being employed on 23/4/2015 and after that date, being older than 18 and younger than 29, being employed in the area of profession related to on the job training program.

3/11

> Premium Incentive Applied in Case of Employment of Those who Receive Social Relief

Additional Article 5 of Law number 3294; It is benefited from relevant support at the entire amount of insurance premium employer's share of insured people who are employed by private sector employers in the households of people who benefit from regular cash social allowance given by the Ministry of Family and Social Policies on and after 26/4/2016, calculated on the basis of the lower limit of earning taken as a basis for premium.

3/12

> Incentive Applied in Case of Employment of People Benefiting from Social Services

Additional Article 1 of Law number 2828; In case of employment of people within the scope of Additional article 1 of Law number 2828 by private sector employers, it can be benefited from incentive for five years at entire amount of insured person's and employer's shares and unemployment insurance premium calculated on the basis of lower limit of earning based on premium.

3/13

> New Generation Incentive

Provisional Article 19 of Law number 4447; It can be benefited from this support for insured people employed by private sector employers between 1/1/2018 and 31/12/2020 for 12/18 months at the entire amount of insured person's and employer's shares calculated on the basis of earnings based on premium of the insured people provided that it does not exceed the gross minimum wage if the workplace operates in information or manufacturing sector determined by the decision of Council of Ministers or at entire amount of insured person's and employer's premium shares calculated on the basis of lower limit of earning based on premium if the workplace operates in other sectors.

3/14

> Employer's Share Incentive Application for Unemployment Insurance Classified in Highly Dangerous Class Set Forth in Additional Article 4 of Law number 4447

In accordance with provision of additional article 4 of Law number 4447, it has been decided to be received as 1% for three years being valid from the next calendar year as unemployment insurance employer's share incentive of employees working at workplace that is in highly dangerous class within the scope of Occupational Health and Safety Law number 6331 and has more than ten employees and where a work accident resulting in death or permanent incapacity has not occurred. With the Communiqué on Procedures and Principles Regarding Utilization of Employer's Share Incentive for Unemployment Insurance Premium at Workplaces in Highly Dangerous Class and Having More Than Ten Employees, which was published in Official Gazette dated 31/12/2018 and number 30642 for the implementation of the provision of the aforementioned article, the issues regarding application were explained.

SSI Konya Provincial Directorate

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<http://www.sgk.gov.tr/wps/portal/sgk/tr/calisan/isveren/ist-tesvikleri>

MINISTRY OF INDUSTRY AND TECHNOLOGY

4/1

> General Directorate of R&D Incentives

Technological Product Investment Support Program

It is aimed to support production of products that are produced for the first time in Turkey an in priority technology areas announced within the scope of "Technological Product Investment Support Program" started in 2014.

Investments to be made by real and legal persons residing in Turkey regarding technological products emerging as a result of R&D activities carried out by using their own resources and patented or approved by TÜBİTAK are supported. Companies operating in all sectors will be able to benefit from the support.

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Pre-Competitive Cooperation Projects Support

The purpose of the program is to support more than one organization to develop a common part or system or establish a platform before competition in order to increase efficiency and provide higher added value compared to the current situation by utilizing the scale economy.

When it is deemed suitable for supporting, it benefits from tax exemption and grant support. The Ministry transfers up to 50% of the project budget to the joint account opened for the project as a grant and exemptions are given within the scope of the project such as Income Tax Withholding Incentive, R&D Discount, Insurance Premium Support and Stamp Tax Exemption.



Private Sector's R&D and Design Centers

R&D Centers are units with sufficient R&D experience and capability that are organized as a separate unit within the organizational structure of stock corporations that are legal or whose headquarters are in Turkey, that exclusively engage in research and development activities in the country and that employ at least 15 full-time equivalent R&D employees including limited taxpayer institutions' workplaces in Turkey.

Design Centers are units with sufficient design experience and capability that are organized as a separate unit within the organizational structure of stock corporations that are legal or whose headquarters are in Turkey, that exclusively engage in design activities in the country and that employ at least 10 full-time equivalent R&D employees including limited taxpayer institutions' workplaces in Turkey.

When businesses are entitled to receive a design or R&D center certificate, they can benefit from exemptions such as Tax Reduction, Insurance Premium Support, Income Tax Withholding Support, Stamp Tax Exemption and Customs Duty Exemption.

Technological Product Experience (TYPE) Certificate

TYPE Certificate is given for products with domestic goods certificate and services emerging as a result of supply to market of goods and services resulting from the project they carry out within the framework of the support they benefit from and products developed with their own resources and certified that they have emerged as a result of R&D project of Scientific and Technological Research Council of Turkey in technology center enterprises, R&D centers, Technology Development Zones, R&D and innovation projects supported by public institutions and organizations and foundations established by law or international funds, in pre-competitive cooperation projects and to those who benefit from techno-entrepreneurship capital supports. It is valid for 5 (five) years from the date of supplying the product to the market.

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4/2

Directorate General of European Union and Foreign Relations

Competitive Sectors Program (RSP)

It is an umbrella program created by co-financing of European Union and Turkey and implemented within the scope of financial aid instrument before participation. A budget at the amount of 300 million Euros has been created for the new period covering 2014-2020 and whose technical name is "Competitiveness and Innovation Operational Program (RYOP)". It is aimed to increase efficiency in industry and production and to contribute to reducing current account deficit.

4/3

General Directorate of Development Agencies

Financial Support Programs

Financial supports consist of direct financing, feasibility and managed project supports and interest and interest free loan support. Technical supports are provided in the form of training, consultancy, lobbying activities and temporary expert/consultants to improve institutional capacity.

Feasibility Supports

It is giving direct financial support to feasibility works of projects for benefiting from important opportunities in terms of development and competitiveness of the region, preventing threats and risks against the region's economy and improving innovation and entrepreneurship capacity of the region.

Managed Project Support (GPD)

These are special model projects whose subject and conditions are determined under leadership and guidance of the agencies in line with the priorities set forth in the region's plan for providing direct support without applying project proposal call method. Main difference distinguishing managed project support from other financial support programs is that project idea is determined jointly by the agency and shareholders at common mind meetings and projects are developed under the leadership of the agency.

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Technical Support Programs

Its purpose is to provide support to operations of local actors which have importance for regional development however which have difficulties that have been encountered during preliminary and implementation stages due to lack of institutional capacity.

4/4

General Directorate of Industrial Zones

Clustering Support Program

In this context, it is aimed to increase productivity in the industry, to increase export share, to produce high technology products.

Property Tax Exemption

Buildings located in organized industrial zones, industrial zones and industrial sites are exempt from property tax.

Fee Exemption

Buildings and facilities built in organized industrial zones are exempt from building construction fee and building occupancy permit fee. Organized industrial zones that are constructed for the first time in the municipal boundaries and municipal adjacent areas according to Building Law and that have the incentive certificate in the subsequent parceling processes carried out upon request are exempted from the "parceling fee".

Parceling or division or merging of real estates located in organized industrial zones, industrial zones and industrial sites are exempt from the fees collected from processes requiring annotation due to allocation of the lands located in the relevant areas and transfer and registration of this land and the buildings built on it to allocated person and process of change of type.

Land Allocation Support in OIZs

Completely or partially free allocation in OIZs allows the real or legal persons who make investments that envisage employment of minimum ten people free allocation of parcels in the OIZs completely or partially.

Stamp Tax Exemption in OIZs

Contracts and undertakings drawn up for allocation of land in OIZs, industrial zones and industrial sites are exempt from stamp tax.

License and Permit Fees Exemption in Industrial Zones

Managing companies and investors are exempt from all kinds of licenses and permits issued by Ministry of Industry and Technology.

Private Industrial Zones

Additional Incentive Support

Additional incentives may be determined by the President for Private Industrial Zones.

Right of Easement Right and Utilization Permit Duration and Fee Supports

Right of easement is established for 49 years and utilization permit is granted in favor of investors in industrial zones. In addition, right of easement and utilization permit fee in industrial zones is determined at the rate of five per thousand (one per thousand in case of strategic investment) of the total unit value of the minimum square meter of the immovable based on the property tax.

Discount for Service Fee to Paid to Building Inspection Authorities

Service fee to be paid to the building inspection authorities is applied with 75% discount for all buildings located in the approved borders of organized industrial zones, industrial zones and industrial sites.

Investment Incentive System

Support Elements Offered in Investment Incentive System:

- 1-General Incentive Practices
- 2-Regional Incentive Practices
- 3-Incentives for Priority Investments
- 4-Incentives for Large Scale Investments
- 5-Incentives for Strategic Investments

Support Elements	General Incentive Practice	Regional Incentive Practice	Incentives for Priority Investments	Incentives for Large Scale Investments	Incentives for Strategic Investments
VAT Exemption	+	+	+	+	+
Customs Duty Exemption	+	+	+	+	+
Tax Reduction		+	+	+	+
Insurance Premium Employer's Share Support		+	+	+	+
Income Tax Withholding Support	+	+	+	+	+
Insurance Premium (Worker's Share) Support		+	+	+	+
Interest Support		+	+		+
Investment Place Allocation		+	+	+	+
VAT Refund					+



District based classification has been started to be made in investment incentive system with Presidential Decision. According to this, while districts in 53 provinces will benefit from the new system, 28 provinces will be out of the scope. If investment is made in districts determined according to socio-economic development index, they will be enabled to benefit from supports of a sub-region and if investment is made in OIZs of these districts, they will be enabled to benefit from 2 sub-region incentives.

Districts that can benefit from a lower incentive group in Konya according to District Based Incentive System are as follows; Ahırılı, Altınekin, Bozkır, Çeltik, Derebucak, Derbent, Doğanhisar, Emirgazi, Güneysınır, Hadim, Halkapınar, Hüyük, Kadınhanı, Kulu, Sarayönü, Taşkent, Tuzlukçu, Yalılıhüyük, Yunak.

General Incentive Practices

Investments above minimum fixed investment amount and capacities are supported within the scope of the General Incentive Practices without making discrimination among regions.

Regional Incentive Practices

Sectors to be supported in each province in Regional Incentive Practices have been determined by considering potentials of the provinces and their economic scale sizes and support intensities have been differentiated depending on the development levels of the regions.

Incentives for Priority Investments

Investments to be made in the areas determined in line with the needs of our country have been determined as priority investments and even if these investments have been in the 1st, 2nd, 3rd and 4th regions, the supports applied in the 5th Region have been provided. If these investments are made in the 5th and 6th regions, supports applied in their own regions are provided.

Incentives for Large Scale Investments

13 investment subjects mentioned below are supported within the framework of incentives for large scale investments.

Investment Subjects	Minimum Fixed Investment Amounts (Million TL)
Manufacture of Refined Petroleum Products	1.000
Manufacture of Chemical Substance and Products	
Port and Airport Investments	200
Investments for Motor Land Vehicles Key Industry	
Investments for Motor Land Vehicles Sub Industry	
Investments for Manufacture of Railway and Tram Locomotives and/or Wagon	
Investments for Transportation Services with Transit Pipeline	
Electronic Industry Investments	50
Investments for Manufacture of Medical Tools, Precision and Optical Tools	
Pharmaceutical Production Investments	
Investments for Manufacture of Aircraft and Spacecraft and/or Parts	
Investments for Manufacture of Machines (Including Electrical Machines and Devices)	
Investments for Metal Production	

Incentives for Strategic Investments

Investments for the production of intermediate goods or products with high import dependence are supported within the scope of practices regarding incentives for strategic investment. Investments to be supported in this context must meet all of the following criteria.

Ministry of Industry and Technology

444 61 00

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<https://www.sanayi.gov.tr/destek-ve-tesvikler/sanayi-yatirimlari/md1203011615>

TÜBİTAK

5/1

> Industry Supports

1501-Support Program for TÜBİTAK Industrial R&D Projects

With the program, it is aimed to support project-based research-technology development and innovation activities of small and medium-sized enterprises (SME).

1503 - Project Brokerage Events Support Program

Project brokerage events are national and international events that;

- Have concrete R&D ideas or project suggestions and need to contribute to other specialties other than their own abilities to realize them,
- Investigate the existence of demand for project proposals or results,
- Wish to make a technological or financial contribution to the offered project cooperation proposals,

Organized to create an environment for cooperation opportunities through the active participation of representatives from universities, research and private sector organizations by introducing their projects to each other.

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1507 - TUBİTAK SME R&D Start-up Support Program

It aims SMEs to be more competitive by developing their technology and innovation capacities, to be able to design systematic projects, to develop products with high added value, to have a corporate research technology development culture, to take part in national and international support programs more effectively with supports to be offered to the projects within the scope of the program.

1511 - TÜBİTAK Research Technology Development and Innovation Projects Support Program in Priority Areas (Technology Oriented Industrialization Thrust Program)

1511 - TÜBİTAK Research Technology Development and Innovation Projects in Priority Areas; it is aimed to support target and need oriented projects with traceable results in the priority areas of our country. With the supports to be provided within the scope of the program,

- it is aimed to increase technological competence and knowledge,
- to evaluate existing talents in different areas,
- to develop unique technologies,
- to gain momentum in technological development.



1514 - Venture Capital Funding Program (Tech-InvestTR)

Tech - InvestTR Venture Capital Support Program has been prepared in order to meet capital needs of SME scale early stage technology based companies that are capable of providing added value to the national economy in the commercialization process of their products and technologies emerging as a result of R&D and innovation activities through venture capital funds.

1602 - TÜBİTAK Patent Support Program

Within the scope of this program, patent applications to Turkish Patent Institute (TPE), World Intellectual Property Organization (WIPO), European Patent Office (EPO), Japan Patent Office (JPO), United States Patent and Trademark Office (USPTO) will be supported.

1515 - Frontier R&D Laboratory Support Program

The purpose of TÜBİTAK 1515 Frontier R&D Laboratory Support Program is

- To increase research specifications of Turkish scientists and
- To enable our country to be a global center of attraction in certain science and technology areas.

1505 - University – Industry Collaboration Support Program

With this program, it is aimed to contribute to commercialization of information and technology in universities/public research centers and institutes by transforming them into a product or process and transferring them to the industry in line with the needs of organizations located in Turkey and promising to implement project results in Turkey.

SAYEM-Industry Innovation Network Mechanism

SAYEM call has been launched in order to develop products or product groups with high added value by creating innovation networks with cooperation of private sector, university and public in line with national high/medium-high technology targets. With SAYEM to be created, it is aimed to reduce current account deficit by ensuring efficient use of our country's R&D resources and developing high/medium-high technology and product or product groups with high added value.

1601 - Support Program for Capacity Increase in Innovation Entrepreneurship Areas

In this program where different calls can be launched to increase capacity in entrepreneurship and innovation areas; it is aimed to get effective and efficient results from the investment made by private sector in R&D and innovation, to enliven university and industry cooperation and to contribute to faster development of start-up companies established by entrepreneurs with technological business ideas. Calls such as Establishment and Execution of Entrepreneurship Certificate Program in Universities, Development and Implementation of Mentoring Mechanism of SMEs for Increasing Innovation Capacity, Preparation for Technology Transfer Offices, Provision and Implementation of Start-up and Capacity Increase, 1512 Individual Young Enterprise (BIGG) Program 1st Stage Implementing Organizations Calls have been launched.



1513 – Technology Transfer Offices Support Program

Technology Transfer Offices (TTO); its aim is to contribute to commercialization of knowledge and technology produced in universities by transforming them into application, enabling them to gain economic/social/cultural values as a result of this process, establishment cooperation between universities and private sector organizations, production of information and technology required by the industry in the university, transfer of knowledge and technology between the university and industry as a result of the cooperation and development of concrete outputs.

1509 - TÜBİTAK International Industrial R&D Projects Support Program

- It has been created to support research and development projects with international partners that are submitted to programs making joint project calls within the scope of EUREKA

- ERA-NET
- European Union Framework Programs

and to similar international programs. All organizations participating in international this type of programs, located in Turkey, creating added value at company level can benefit from this program.

Industrial Incentives - TR Ministry of Finance R&D Discount

Regulations regarding "R&D Discount" were made separately in

- Income Tax Law number 193,
- Corporate Tax Law number 5520,
- Law number 5746 on Supporting Research and Development Activities in our country. Regulations regarding "R&D Discount" in the Law number 193 have been in force since 31.07.2004 and "R&D Discount" regulations in the Law number 5520 have been in force since 01/01/2006. R&D Discount rate in the relevant Laws was increased to 100% with the Law number 5746 which entered into force on 01/04/2008.

100% of the expenditures they have made since the 2008 accounting period within their enterprises can be considered as R&D discount in determining corporate income within the scope of Income Tax Law number 193, Corporate Tax Law number 5520 and Law number 5746 on Supporting Research and Development Activities and within the framework of exclusive research and development activities of taxpayers for searching new technology and information.

Those who benefit from R&D discount within the scope of Law number 5746 can't also benefit from R&D discount in the Income Tax Law and Corporate Tax Law. In other words, taxpayers can't benefit from R&D discount in the law number 5746 and R&D discount in the Income Tax number 193 or Corporate Tax law number 5520 at the same time.

Income Taxpayers will either benefit from R&D discount within the scope of the Law number 5746 or they will benefit from R&D discount in clause 9 of Article 89 of Income Tax Law.

Corporate Taxpayers will either benefit from R&D discount within the scope of the Law number 5746 or they will benefit from R&D discount in clause a) of paragraph 1 of Article 10 of Corporate Tax Law.



5/2

> Entrepreneurship Supports

1512-Tech-venture Capital Support Program (BiGG)

With 1512 Tech-venture Capital Support Program, it is aimed to support activities from the idea stage to the market in order to enable entrepreneurs to transform their technology and innovation oriented business ideas into attempts with high potential of creating added value and qualified employment, to promote qualified entrepreneurship and to create start-up companies that have international competitiveness power and can develop innovative, high technology products and services.

> 21

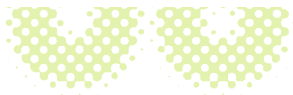
1514 - Venture Capital Funding Program (Tech-InvesTR)

Tech - InvesTR Venture Capital Support Program has been prepared in order to meet capital needs of SME scale early stage technology based companies that are capable of providing added value to the national economy in the commercialization process of their products and technologies emerging as a result of R&D and innovation activities through venture capital funds.

1601 - Support Program for Capacity Increase in Innovation Entrepreneurship Areas

In this program where different calls can be launched to increase capacity in entrepreneurship and innovation areas; it is aimed to get effective and efficient results from the investment made by private sector in R&D and innovation, to enliven university and industry cooperation and to contribute to faster development of start-up companies established by entrepreneurs with technological business ideas.

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Tunus Caddesi No:80 06100 Kavaklıdere ANKARA
<http://www.tubitak.gov.tr/tr/destekler/sanayi/ulusal-destek-programlari>



MINISTRY OF COMMERCE

6/1

> Export Supports

The ultimate goal of the supports carried out by Ministry of Commerce is to direct our exporters to export high-tech and value-added products.

Support for Improving International Competitiveness (Ur-Ge Support)

It aims to improve international competitiveness of the companies and to enable to get e-export habit.

Market Penetration Certificates Support

It is supporting certain amount of expenses made for certification processes of foreign market penetration certificates obtained from accredited institutions and/or organizations by companies in order to comply with technical legislation regarding environment, quality and human health.

Foreign Market Research Support

It is supporting companies' foreign market research trips in order to create new exporting markets and increase our market share in traditional markets.

Report Support

It is supporting reports purchased by companies and cooperation organizations in order to create their foreign market penetration strategies and action plans.

Foreign Company Acquisition Support

It supports our companies to purchase companies located abroad and add them to their value chains.

Sectoral Trade Committees Support

It is organization of trade committees under the leadership of cooperation organizations in order to increase our export, find new markets and contribute to economic and commercial promotion of our country.

Sectoral Purchasing Committees Support

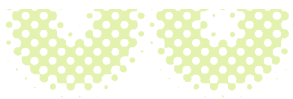
It is increasing our exports in order to ensure that importer company authorities, representatives of institutions and organizations and press members from abroad are invited to hold bilateral business meetings with companies located in our country, visit professional organizations, see relevant facilities on site and visit fairs organized in our country.

E-Commerce Website Membership Support

It is supporting companies to get e-commerce habit.

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Support for Acquisition of Company Having Advanced Technology and Located Abroad

It is increasing the share of high technology products in exports and our technology capacity, ensuring technology transfer.

Support for Global Supply Chain Competency Projects (KTZ Support)

To attract new investments, to increase export, to create new employment opportunities, to increase productivity and to provide information and technology transfer by including our companies in global supply chain mechanism.

Foreign Unit, Trademark Registration Promotion Support

It is enabling companies to establish their own distribution channels abroad and to carry out promotional activities.

Turkish Trade Centers Support

It is penetration of companies into foreign markets under the leadership of a Cooperation Organization and strengthening of distribution channels network in relevant markets.

Export Credit Insurance Program Support

It is ability of Türk Eximbank to carry out insurance transactions more courageously and to carry out the said insurance transactions in projects and markets that it couldn't penetrate before.

Buyer's Credit Support

It is making our export products attractive with more suitable financing resources.

International Fair Supports

It is aimed to increase our exports by allowing our companies from all sectors and at all levels to penetrate into international markets, to hold on to the markets where they currently export and to diversify their existing markets by means of supporting participation of companies in fairs held abroad and promotional activities carried out for international fairs by organizers authorized by TR Ministry of Commerce.

Domestic Fair Supports

It is supporting organizers and participants in order to ensure promotion of international and domestic fairs with sectoral features determined by the Ministry abroad and to increase participation at international level.

Design Support

It is contributing to promotion, marketing and branding of designers and Turkish design in domestic and foreign markets by creating design and innovation culture in Turkey and making it widespread.

Support for Branding of Turkish Products Abroad, Replacement of the Image of Turkish Products and Turquality®

It is aimed to enable companies to be a global player with their own brands in international markets and to create and establish a positive image of Turkish goods with the help of relevant brands by supporting expenses related to activities and organizations to be carried out in Turkey and abroad for Turkish brands with international branding potential to penetrate and hold on to the market.

Export Restitution Supports for Agricultural Products

Increasing competitiveness and export potential of agricultural products of our country in international markets.



Purchasing Committees

Purchasing Committee programs are carried out to bring company officials and representatives of institutions and organizations from abroad to our country in order to increase export, to diversify our export products, to find new markets for export products and to protect our market shares in existing markets within the scope of Ministry's promotional activities abroad.

General Trade Committees

Trade Committee programs are organized under the coordination of the Ministry in order to increase export to countries that are potential markets and to promote export products.

To Give Passport with Special Stamp to Good Exporters

It is ensuring more effective promotion of products of companies that export goods.

6/2

Government Supports for Service Sectors

Those operating in service sector earning foreign exchange benefit from support in three stages that consist of preparation for export, marketing and branding, depending on their maturity level. These stages are as follows:

1. With "Increasing Service Sector Competitiveness Project" support for preparation for export and gaining institutional capacity, our companies that have not gotten into foreign markets yet or whose internationalization levels are at the beginning level, benefit from supports for report and consultancy, market penetration documents, service/brand registration ,

2. Supports for advertising and promotion for marketing and market uptake stage, fair participation, foreign unit, agency commission, trade and purchasing committee.

In addition to this; support programs also include support elements arranged in line with special needs of service sectors. In this context;

- In health tourism sector; patient transportation, translation and domestic promotion/training supports are provided;
 - In movie/TV series sector; supports for international marketing, film plateau/studio usage, product/brand/image placement are provided;
 - In information sector; supports for game/application development, commission and market penetration are provided;
 - In education sector; domestic promotion/education support is provided.
3. Our institutions and organizations that create high added value in service exports by realizing branded exports benefit from "Brand and TURQUALITY® Support Programs".

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Ministry of Commerce

0 312 449 10 00

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<https://ticaret.gov.tr/destekler>

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EXİMBANK

Credit for Foreign Currency Earning Services

It is a credit program for financing the services to be offered abroad by Turkish companies that export services such as construction business, consulting, software and engineering services, maintenance and repair services for airplanes/ships/trucks having foreign flag, health services offered to foreigners in return for foreign exchanges in the country and news sales to foreign media organs abroad by domestic news agencies, etc.

and to engage in marketing and promotional activities, to penetrate into new/target markets to increase their international market share by increasing their international market shares, to get to know their competitors, to get information about new products and technologies and to contribute to development of export.

Bridge Financing for Foreign Construction Services

Financing is provided with the purpose to decrease the negative impacts of the international financial crisis on the Turkish construction sector and to protect the current situation of the work sites and mobilization-equipment pools of the companies in this sector and to protect long term sustainability of their investments and their competitiveness on this market.

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Tourism Credit

With our tourism credit program, we meet financial needs of tourism businesses, travel agencies and private airlines located in Turkey and transporting passengers to Turkey from abroad.

International Transportation Marketing Credit

With international transportation marketing credit, financial needs of the international transport companies located in Turkey, international logistics businesses and international transport organization companies for their international transportation activities are met.

International Fair Participation Credit

It is aimed to encourage companies to participate in international fairs

Letter of Guarantee Program for Foreign Construction Services

With Letter of Guarantee Program for Foreign Construction Services, followings are provided for construction companies whose creditability and projects undertaken/will be undertaken are considered appropriate, to enable them to participate to tenders abroad and/or give commitments in return of counter guarantees



from Turkish banks to the Türk Eximbank, on behalf of the Turkish construction companies to hand out to the contracting authority purchaser abroad or the bank of the purchaser;

- a) Temporary letter of guarantee,
- b) Performance guarantee if construction company wins the tender,
- c) Pre-financing guarantee for repayments of advances from the purchaser to the construction company.

Foreign Trade Companies Export Credit

Credit is being provided to Foreign Trade Stock Corporations (DTSS) and Sectoral Foreign Trade Companies

(SDTŞ) for their financing needs regarding to their export businesses. In the scope of this program, limit is being determined on USD basis by relevant credit committees, which is created in the course of the decision of the Board

of Directors or the Board of Directors themselves on company basis. Limits determined by the committees can be revised if

necessary during the year.

Pre-Export Credit

It is aimed to increase the competitiveness of exporters and manufacturers producing goods for export (only final producers) except Foreign Trade Stock Corporations (DTSS) and Sectoral Foreign Trade Companies (SDTŞ) in international markets and to meet their financial needs in pre-export stage.

Pre-Export Credit for SME

It is Pre-Export Credit given to our exporter SMEs and to manufacturer SMEs producing goods for export (only the final producer).

Rediscount Credit

This is a TL / foreign currency credit program in cooperation with the TR Central Bank with the purpose to finance the companies exporting goods and services that enable them to earn foreign exchange at advantageous conditions within the limit given to Eximbank.

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Pre-shipment Export Credit

With Pre-shipment Export Credits program, it is supporting exporters and manufacturers producing goods for export (final producer) to develop their export, contributing to the diversification of their goods and services, helping them to find new markets for their goods, encouraging production and sales of investment goods for export purposes with investments to be



made abroad, meeting the short term financing needs of exporters before shipment through intermediary banks.

Post Shipment Rediscount Credit

It is aimed to develop exporters' competitive shots in the international markets by increasing their future sales opportunities, to encourage them to penetrate into new and target markets by purging the receivable from commercial and political risks, to enable our exporters to access financing opportunities in the post shipment period.

European Investment Bank Credit

Within the framework of credit agreement signed between Eximbank and European Investment Bank (EIB); it is financing business capital needs of SMEs which are operating in industry, tourism and service sectors, for their domestic investment projects (new investments, expanding and modernization) regarding their export or service businesses that enable them to earn foreign exchange.

Ship-Building and Export Financing Program

It is aimed to meet financial needs of our exporters that will built/export ships during building period, to support their competitiveness, to increase their creditability in front of their foreign customers and creditor institutions.

Export Oriented Business Capital Credit

Within the scope of export oriented working capital credit program it is aimed to finance business capital needs such as raw material, intermediate good, final good, final product purchasing transactions which have been realized in the period of maximum 180 days before the credit application and electricity, water, natural gas, personnel costs etc. for the period of 1 month.

Export Oriented Investment Credit

Within the scope of Export Oriented Investment Credit program, it is financing machine, equipment and accessory expenditures which need a middle or long term financing because of their sustainability or long-term usage properties on the basis of the amount excluding VAT.

Trademark Credit

It is financing foreign trademark purchases made by manufacturers producing goods for export and all exporters in Turkey. With Brand Credit program, financing is provided for expenditures regarding purchase of foreign brand and/or store/facility regarding brand or improvement of Turkish good/brand and creation of fashion or activities of expanding abroad and operating in there for placing Turkish brand in return for expenditure documents for expenditures made up to a maximum of one year before the credit application date or in return for a commitment to spend for expenditures to be made.

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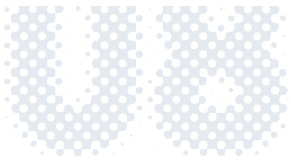
EXİMBANK Konya Branch

0 850 200 61 42

Konya Ticaret Odası Vatan Cad. No:1 Selçuklu KONYA

<https://www.eximbank.gov.tr/tr/urun-ve-hizmetlerimiz/krediler#kisa-vadeli-ihracat-kredileri>





MINISTRY OF ENERGY

8/1

> Project Supports for Increasing Efficiency

It is aimed to increase efficiency in energy resources and use. It includes enterprises that operate under chamber of commerce and industry, produce all kinds of goods and whose annual total energy consumption is 1.000 TEP and above excluding licensed legal entities engaged in electricity generation activities.

8/2

> Voluntary Agreement Supports

Voluntary Agreement is commitment of an industrial enterprise to reduce its energy intensity by at least 10% on average in the next three years based on the energy intensity in the past five years. Enterprises that operate under the chambers and whose annual total energy consumption is 1.000 TEP and above and that produce all kinds of goods, can apply.

8/3

> Regional Incentives

Energy efficiency investments that will be made in existing manufacturing industry facilities with minimum 500 TEP energy consumption per year, that will save minimum 20% energy compared to the current situation and whose investment return period is maximum 5 years with this energy saving, will be able to benefit from the investment incentives of the 5th Region regardless of the region.

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Ministry of Energy and Natural Resources

0312 295 50 00

Türk Ocağı Cd. No:2 06100 Çankaya/ANKARA

<http://www.yegm.gov.tr/verimlilik/destekler.aspx>

MINISTRY OF ENVIRONMENT AND URBAN PLANNING

Interest and rent supports are provided in credits to be used within the scope of urban transformation within the scope of the Law number 6306 on Transformation of Areas under Disaster Risk.

Ministry of Environment and Urban Planning

0312 410 10 00

Mustafa Kemal Mh. Eskişehir Devlet Yolu (Dumlupınar Bulvarı)

9. km. No: 278 Çankaya / Ankara

<https://altyapi.csb.gov.tr/finansal-destekler-i-4708>





MINISTRY OF CULTURE AND TOURISM

Technical Assistance Support

Our Ministry can give financial support within budget possibilities of the Ministry for financial support requests for landscaping and infrastructure applications made directly from Local Administrations (Municipalities, Special Provincial Administrations, Local Administrative Unions) and Directorates of Investment Monitoring and Coordination and made through Provincial Directorates of Culture and Tourism.

Cultural Investments Support

Support Project for Cultural Investments Made by the Public: It is ensuring that cultural investments that will be started or started by other public institutions and organizations although it is within the scope of duty of the Ministry, but can't be started or completed due to insufficient financial resources, are completed and made available to the public.

Tourism Incentives

a) Allocations Made for the Purpose of Using Immovable for Tourism Purposes
Process is created in accordance with "Regulation on Allocation of Public Immovable to Tourism Investments" and allocation process is made for up to 49 years.

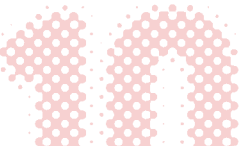
b) Splitting Contribution to the Forest Fund into Installments
Article 15 of Tourism Incentive Law includes the following provision "The price that facilities with tourism investment certificate to be located in forests have to pay in accordance with clause (c) of article Annex-3 of Forest Law number 6831, is taken in five years and five equal installments from the third year following the allocation date."

c) Electricity, Gas and Water Prices
With "Decision on Electrical Energy Support for Enterprises with Environment Friendly Accommodation Facility Certificate number 2013/5265" published in Official Gazette dated 06/09/2013 and number 28757, Electrical Energy Support is provided to Enterprises with Environment Friendly Accommodation Facility Certificate in order to encourage and increase the number of Environment Friendly Accommodation Facilities.

d) Ease of Communication

e) Employing Foreign Employees and Craftsmen
Support is provided to enterprises that employ foreign employees and craftsmen based on provision of article 18 of Tourism Incentive Law; "Foreign skilled employees and craftsmen can be employed in enterprises that have the certificate, with permission given by the Ministry of Labor and Social Security by taking the opinion of the Ministry and the Ministry of Interior."

f) Alcoholic Beverage Sales



g) Rights and Facilities Provided in Sea Tourism

Several rights and facilities are provided to sea tourism vehicles certified by Ministry of Culture and Tourism in accordance with provisions written in the articles 26-29 of Tourism Incentive Law.

Facilities provided are briefly listed below;

- Ministry is authorized to give permission of hoisting Turkish Flag to sea tourism vehicles that can't hoist Turkish Flag regardless of Article 823 of Turkish Commercial Law number 6762.
- Principles regarding use of sea tourism vehicles with foreign flag between Turkish territorial waters and ports for tourism purposes are determined by a regulation.
- Sea tourism vehicles with foreign flag can stay in Turkey for up to five years for travel, maintenance, repair, dry docking or wintering purposes. This period may be extended for another five years by the Ministry in accordance with the principles specified in the regulation.

h) Support for Participation in International Tourism Fairs

In case of participation of the applicant in international tourism fairs that the Ministry attends or supports, 50% of those specified below is paid if the Ministry deems appropriate;

- Rent for the place,
- Stand construction (all expenses necessary for stand installation),
- Total costs of stand decoration.

Tourism Sector Emergency Action Plan Supports and Employment Supports for Tourism Sector

a) Providing support to x group travel agencies bringing tourists to Turkey per flight

b) Providing opportunity to use credit to x group travel agencies bringing tourists to Turkey with Credit Guarantee Fund surety

c) Convenience has been provided in terms of conditions looked for deferring or restructuring repayments of credits used by investment, business and travel agencies certified by the Ministry of Culture and Tourism such as provision made by banks or paying a certain amount of the principal.

d) Accepting accommodation and sea tourism facilities certified by Ministry of Culture and Tourism as exporter

e) Postponing payments of adequate pays received from accommodation facilities certified by Ministry of Culture and Tourism and paying them in three equal installments

f) Postponing payments of rents received from accommodation facilities allocated by Ministry of Culture and Tourism and paying them in three equal installments

g) Postponing payments of amounts received based on total turnover of accommodation facilities allocated by Ministry of Culture and Tourism

- ### 10.5. Other Advantages Provided to Facilities with Tourism Operation License
- Property Tax Exemption
 - Exemption from building and construction taxes
 - Tax, duty and charge exemptions in services and activities providing foreign currency earning
 - Facilities with Tourism License can obtain a license to sell alcoholic beverages with tourism license without looking for a distance requirement or business license and working license.

Ministry of Culture and Tourism

0312 470 80 00

İsmet İnönü Bulvarı No:32 06100 Emek / Ankara

<https://yigm.ktb.gov.tr/TR-11609/tesvik-ve-destekler.html>



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