



REPUBLIC OF TÜRKİYE
MINISTRY OF INDUSTRY
AND TECHNOLOGY



THE NEW INVESTMENT INCENTIVE SYSTEM

May 2025



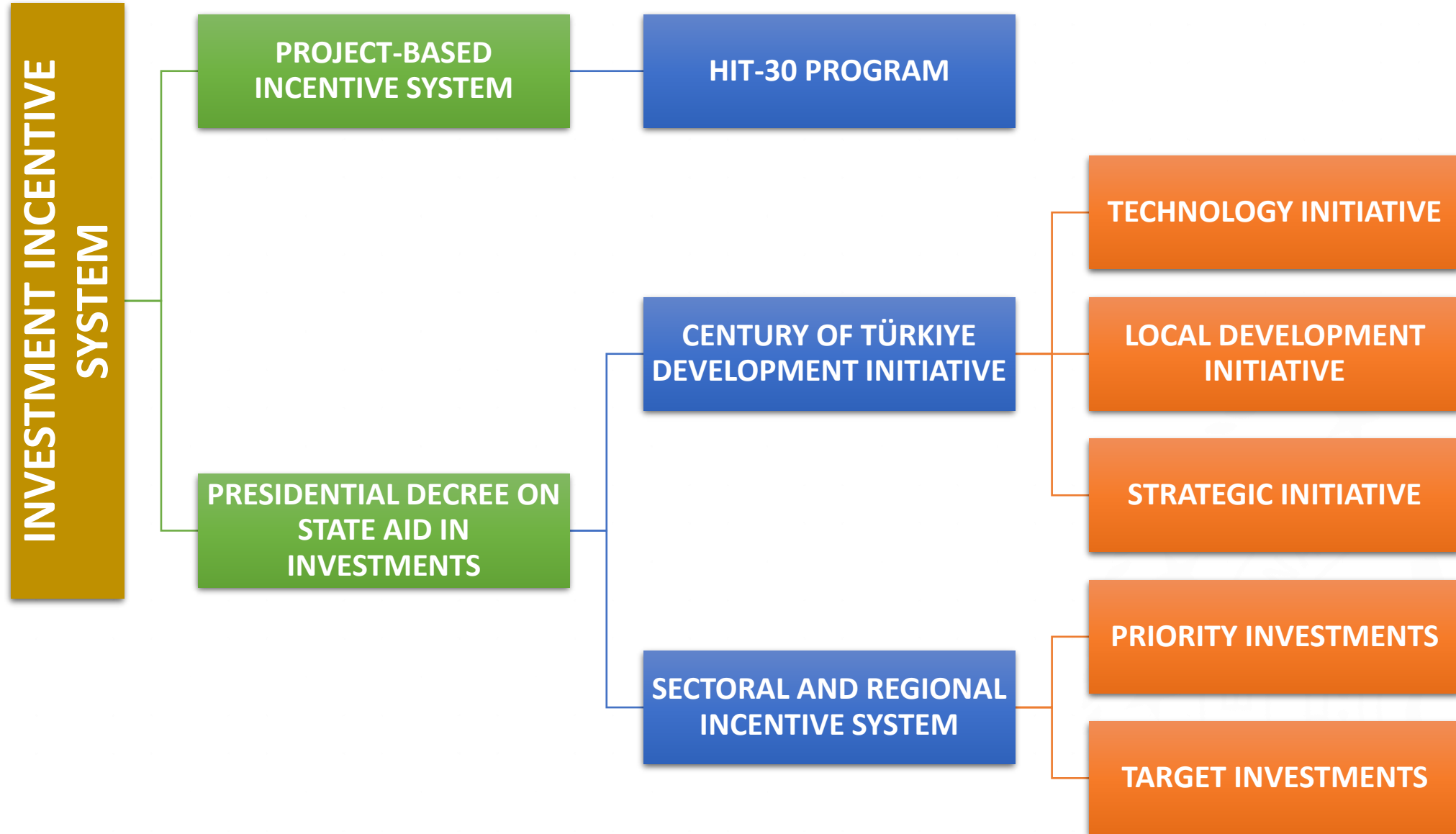
General Information on the New Investment Incentive System

Century of Türkiye Development Initiative

Sectoral and Regional Incentive System

Supports

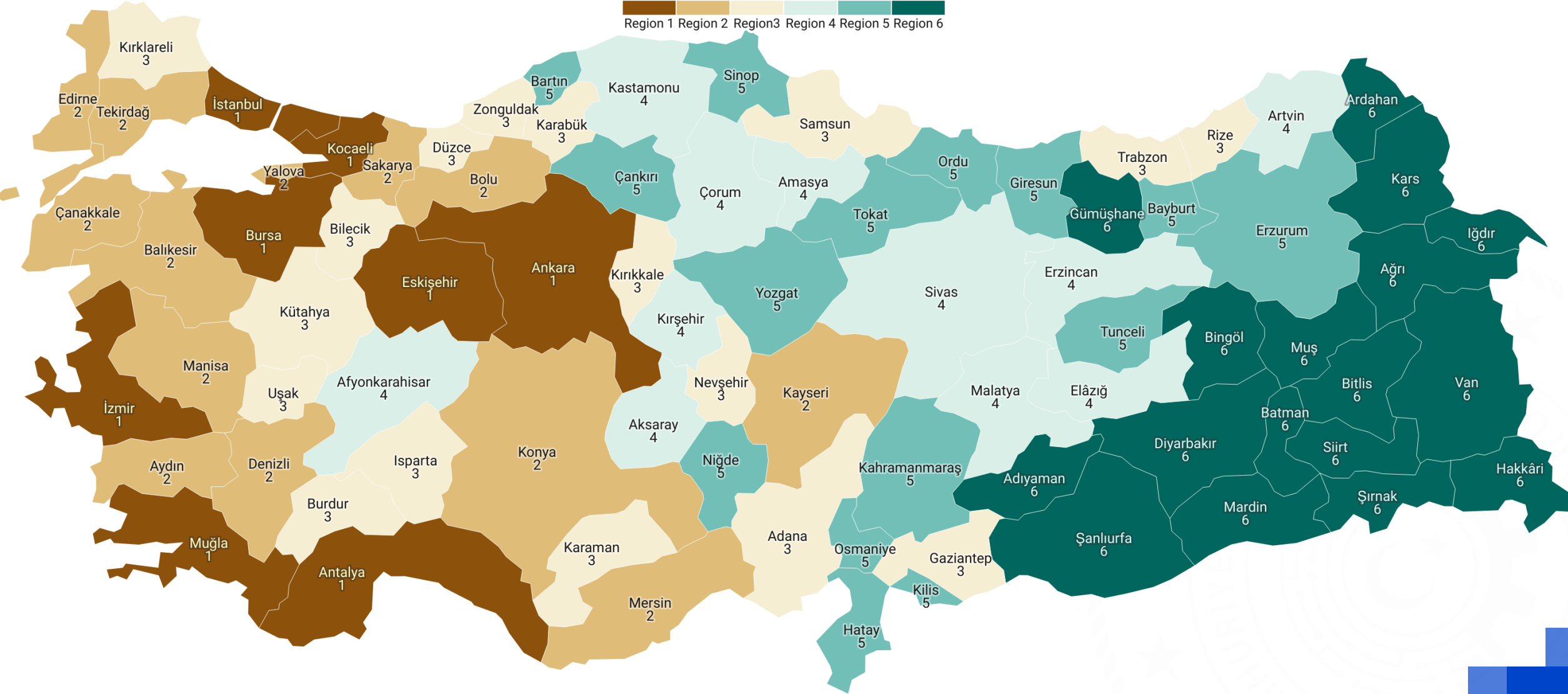
Other Implementations



Region 1	Region 2	Region 3	Region 4	Region 5	Region 6*
Ankara	Aydın	Adana	Afyonkarahisar	Bartın	Adıyaman
Antalya	Balıkesir	Bilecik	Aksaray	Bayburt	Ağrı
Bursa	Bolu	Burdur	Amasya	Çankırı	Ardahan
Eskişehir	Çanakkale	Düzce	Artvin	Erzurum	Batman
İstanbul	Denizli	Gaziantep	Çorum	Giresun	Bingöl
İzmir	Edirne	Isparta	Elâzığ	Hatay	Bitlis
Kocaeli	Kayseri	Karabük	Erzincan	Kahramanmaraş	Diyarbakır
Muğla	Konya	Karaman	Kastamonu	Kilis	Gümüşhane
	Manisa	Kırıkkale	Kırşehir	Niğde	Hakkâri
	Mersin	Kırklareli	Malatya	Ordu	Iğdır
	Sakarya	Kütahya	Sivas	Osmaniye	Kars
	Tekirdağ	Nevşehir		Sinop	Mardin
	Yalova	Samsun		Tokat	Muş
		Trabzon		Tunceli	Siirt
		Rize		Yozgat	Şanlıurfa
		Uşak			Şırnak
		Zonguldak			Van

*The provinces of the earthquake zone will be considered as the region 6.

REGIONS



THE NEW INVESTMENT INCENTIVE SYSTEM

CENTURY OF TÜRKİYE DEVELOPMENT INITIATIVE

TECHNOLOGY INITIATIVE

Products in medium-high and high-tech sectors, which will be determined by taking into account various criteria, are supported.

High value-added investments for the production of products on the Priority Product List will be supported.

LOCAL DEVELOPMENT INITIATIVE

Investments that will contribute to the evaluation of the potentials of the provinces and to increase their competitiveness are supported.

Investment subjects to be selected according to the potentials and resources of the provinces will be supported.

STRATEGIC INITIATIVE

Investments with high added value, ensuring security of supply, reducing import dependency and high R&D content are supported.

Investments in strategic and critical subjects, such as;

- High tech machinery,
- NextGen mobility,
- Active ingredients,
- Semiconductor production,

will be supported.

SECTORAL AND REGIONAL INCENTIVE SYSTEM

PRIORITY INVESTMENTS

Qualified investments that support the investment ecosystem and affect the supported sectors horizontally are supported.

Selected investment subjects, such as;

- Green transformation,
- Digital transformation,
- Production of medium-high and high-tech products,
- Mining investments,
- Electricity generation,

will be supported.

TARGET INVESTMENTS

Investment subjects created within the framework of criteria such as sectoral qualifications, capacity utilization rates, and added value are supported.

Investment projects will be supported on a broad-based basis.

Support Elements

VAT Exemption

Within the scope of the Investment Incentive Certificate, it is applied in the form of non-payment of value added tax for investment goods, machinery and equipment to be procured from domestic and abroad.

Customs Duty Exemption

It is the application of the customs tax rate as 0% in accordance with the Import Regime Decision in Force for investment goods machinery and equipment to be procured from abroad within the scope of the Investment Incentive Certificate.

Tax Deduction

It is the application of income or corporate tax at a reduced rate until it reaches the amount of contribution stipulated for the investment.

Interest / Profit Share Support

It is the covering of a certain part of the interest or profit share to be paid for the loan used up to 70% of the fixed investment amount registered in the incentive certificate.

Support Elements

Allocation of land

It is the allocation of land within the framework of the procedures and principles determined by the Ministry of Environment, Urbanization and Climate Change / Ministry for investments for which an Investment Incentive Certificate has been issued.

Social Security Premium Support for the Employer's Share

Within the scope of the Investment Incentive Certificate, the social security premium for the employer's share corresponding to the minimum wage to be paid for the additional employment provided by the investment will be covered fully for investments in Region 6 and half in the other regions.

Social Security Premium Support for the Employee's Share (only in Region 6)

Within the scope of the Investment Incentive Certificate, the social security premium for the employee's share corresponding to the minimum wage to be paid for the additional employment provided by the investment will be covered fully for investments in Region 6.

Machinery Support

It is the payment of 25% of the cost of machinery and equipment with a unit price of 2 million Turkish Liras or more, excluding other expenses.

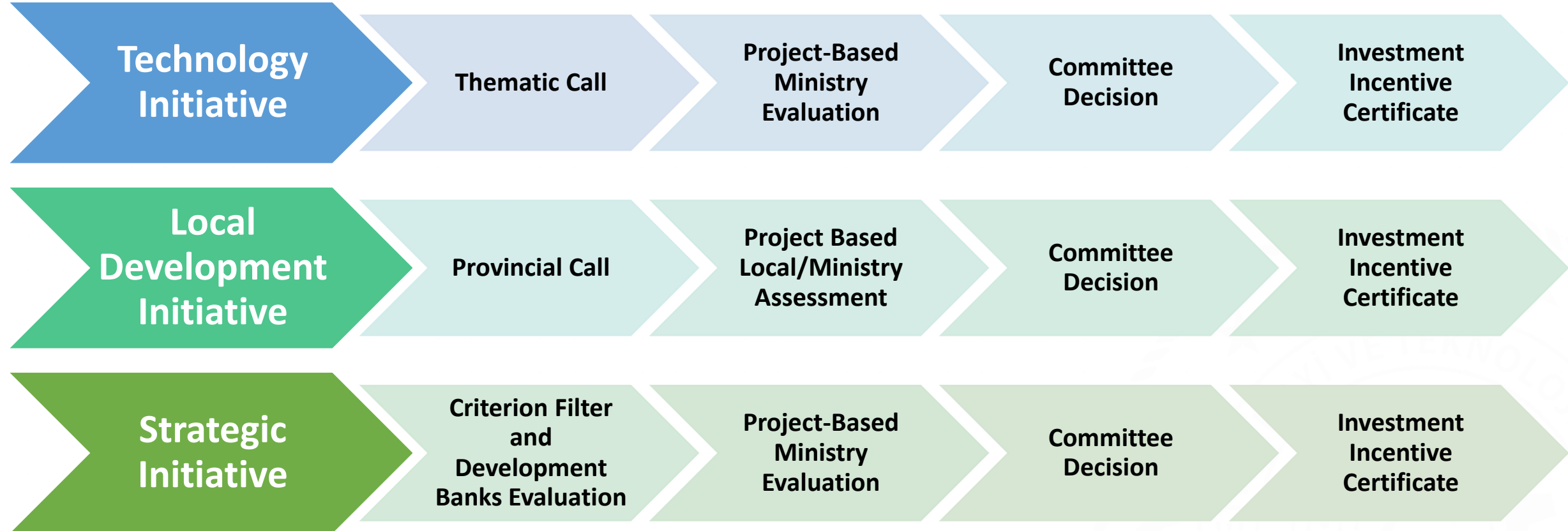
CENTURY OF TÜRKİYE DEVELOPMENT INITIATIVE

Supports		Technology Initiative	Local Development Initiative	Strategic Initiative
VAT Exemption		✓	✓	✓
Customs Duty Exemption		✓	✓	✓
Tax Deduction	Rate of Contribution to Investment (%)	50	50	40
	Tax Deduction Rate(%)	60	60	60
Social Security Premium Support for the Employer's Share		8 Years (12 Years in the Region 6)		
Social Security Premium Support for the Employee's Share		Only valid in the region 6 for 10 years		
Interest/ Profit Share Support	Support Rate**	40%	40%	30%
	Maximum Support Amount	240 m TL	240 m TL	180 m TL
	Maximum Support Rate	20% of the investment	20% of the investment	15% of the investment
Machinery Support*	Support Rate	25%	25%	25%
	Maximum Support Amount	240 m TL	240 m TL	180 m TL
	Maximum Support Rate	15% of the investment	15% of the investment	15% of the investment
Land Allocation		✓	✓	✓

* Machinery support is not provided to investments that benefit from interest or dividend support.

** It refers to the rate to be applied to the CBRT's one-week repo auction rate valid on the date of credit utilization.

Process



Common Aspects of the Programs

- Not being subject to the investment subject and conditions specified in Annex-3 of Decision No. 9903
- Benefiting from machinery support instead of interest or dividend support
- Social security premium support for the employer's share can be used for 12 years in the region 6 and for 8 years in other regions.
- Allocation of investment land from reserve areas within Organized Industrial Zones by the General Directorate of Industrial Zones
- Lists of investment subjects or priority products can be updated by the Ministry every January.

Technology Initiative

Within the scope of the program, investments in products or technologies on the priority product list can be supported

Priority product list refers to the list of products in medium-high and high-tech sectors and products critical for the development of these sectors, determined by the Ministry by taking into account various criteria such as foreign trade data, demand development, intensity of competition.

The Ministry calls for products on the Priority Product List by making an announcement. Incentive certificates are issued for projects that are evaluated on a project basis by the Program Evaluation Committee and deemed appropriate.

Technology Initiative

SUPPORTS		Technology Initiative
VAT Exemption		✓
Customs Duty Exemption		✓
Tax Deduction	Rate of Contribution to Investment (%)	50
	Tax Deduction Rate(%)	60
Social Security Premium Support for the Employer's Share		8 Years (12 Years in the Region 6)
Social Security Premium Support for the Employee's Share		Only valid in the region 6 for 10 years
Interest / Profit Share Support	Support Rate**	%40
	Maximum Support Amount	240 m TL
	Maximum Support Rate	20% of the investment
Machinery Support*	Support Rate	%25
	Maximum Support Amount	240 m TL
	Maximum Support Rate	15% of the investment
Land Allocation		✓

* Machinery support is not provided to investments that benefit from interest or dividend support.

** It refers to the rate to be applied to the CBRT's one-week repo auction rate valid on the date of credit utilization.

Local Development Initiative

Taking local dynamics into account, investments are supported in four investment areas determined for each province, which will contribute to reducing regional development disparities, utilizing the potential of the provinces and increasing their competitiveness.

The main aims and objectives of the program, information on the investment subjects to be supported, the provinces to be included in the call, the call schedule and other issues regarding the implementation are determined in the call announcement by the General Directorate of Development Agencies and announced on the Portal.

Projects whose application process has been completed are evaluated by the Agency's Board of Directors or by commissions established by the Ministry and presented to the Committee.

Local Development Initiative

SUPPORTS		Local Development Initiative
VAT Exemption		✓
Customs Duty Exemption		✓
Tax Deduction	Rate of Contribution to Investment (%)	50
	Tax Deduction Rate(%)	60
Social Security Premium Support for the Employer's Share		8 Years (12 Years in the Region 6)
Social Security Premium Support for the Employee's Share		Only valid in the region 6 for 10 years
Interest / Profit Share Support	Support Rate**	%40
	Maximum Support Amount	240 m TL
	Maximum Support Rate	20% of the investment
Machinery Support*	Support Rate	%25
	Maximum Support Amount	240 m TL
	Maximum Support Rate	15% of the investment
Land Allocation		✓

* Machinery support is not provided to investments that benefit from interest or dividend support.

** It refers to the rate to be applied to the CBRT's one-week repo auction rate valid on the date of credit utilization.

Strategic Initiative

Within the scope of the program; investments consisting of manufacturing sector investments with high added value, meeting the critical needs of our country, ensuring security of supply, reducing foreign dependency, increasing international competitiveness and high research and development content, and investments within the scope of the Digital Transformation Program and the Green Transformation Program can be supported

Minimum fixed investment amount; 100 million TL for high-tech investments and 200 million TL for other investments.

Investments to be supported within the scope of the green transformation program and digital transformation program with a minimum amount of 50 million TL can be supported within the scope of this Program without an additional evaluation process.

Applications are subject to preliminary evaluation by the General Directorate within the framework of certain criteria.

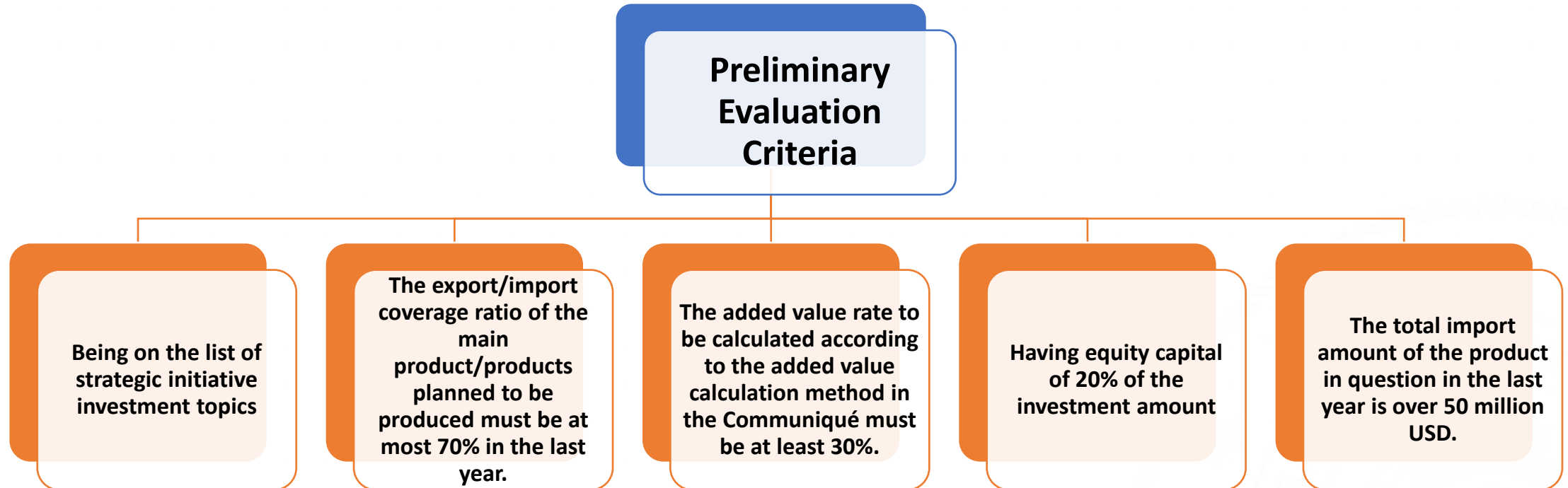
Strategic Initiative

SUPPORTS		Strategic Initiative
VAT Exemption		✓
Customs Duty Exemption		✓
Tax Deduction	Rate of Contribution to Investment (%)	40
	Tax Deduction Rate(%)	60
Social Security Premium Support for the Employer's Share		8 Years (12 Years in the Region 6)
Social Security Premium Support for the Employee's Share		Only valid in the region 6 for 10 years
Interest / Profit Share Support	Support Rate**	%30
	Maximum Support Amount	180 m TL
	Maximum Support Rate	15% of the investment
Machinery Support*	Support Rate	%25
	Maximum Support Amount	180 m TL
	Maximum Support Rate	15% of the investment
Land Allocation		✓

* Machinery support is not provided to investments that benefit from interest or dividend support.

** It refers to the rate to be applied to the CBRT's one-week repo auction rate valid on the date of credit utilization.

Strategic Initiative



Strategic Initiative

Projects that are determined to meet three out of five criteria as a result of the preliminary evaluation are forwarded by the General Directorate to a development and investment bank preferred by the investor and that has signed a protocol with the Ministry, in order to ensure the preparation of a feasibility report. The project is also sent to the General Directorate of Industry in order to ensure the assessment of supply security.



A feasibility report containing technical, economic and financial analysis for the project submitted by the Ministry is prepared by the development and investment bank and submitted to the Ministry.



The General Directorate presents its evaluation to the Committee within the framework of the feasibility report, the General Directorate of Industry evaluation and other information and documents.



The Program Evaluation Committee evaluates the projects on a project basis, based on the feasibility report and technical evaluation results submitted to the Ministry, and incentive certificates are issued for projects deemed appropriate.

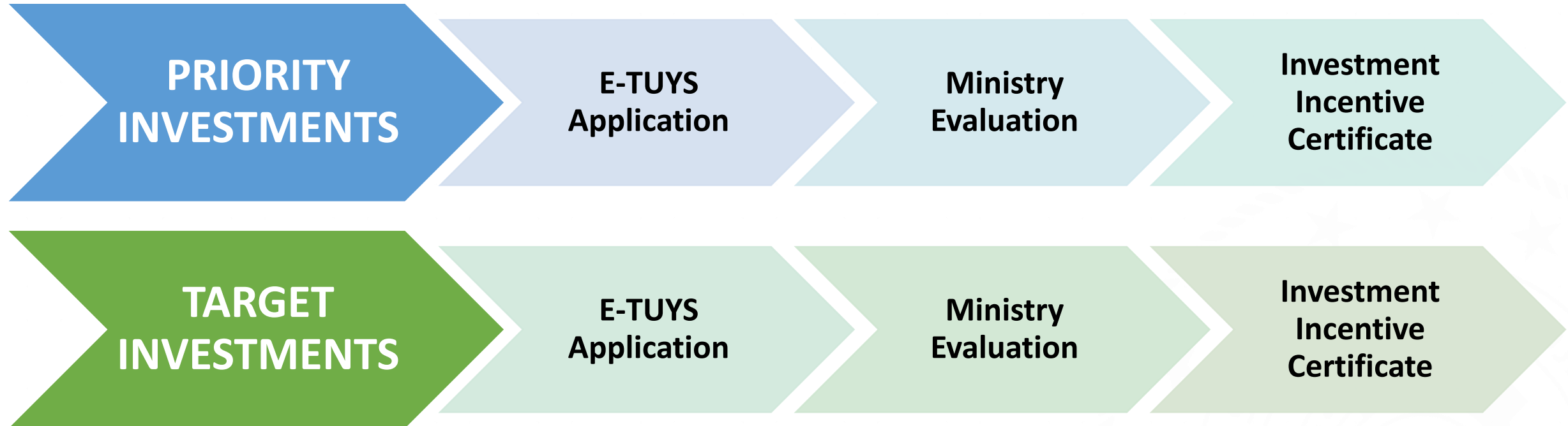
SECTORAL AND REGIONAL INCENTIVE SYSTEM

SUPPORTS		PRIORITY INVESTMENTS	TARGET INVESTMENTS
VAT Exemption		✓	✓
Customs Duty Exemption		✓	✓
Tax Deduction	Rate of Contribution to Investment (%)	30	20
	Tax Deduction Rate(%)	60	60
Social Security Premium Support for the Employer's Share		Gradual in Region 1 to 6: 0 – 1 – 2 – 4 – 8 – 12 years	
Social Security Premium Support for the Employee's Share		Only valid in the region 6 for 10 years	
Interest / Profit Share Support	Support Rate**	25%	25%*
	Maximum Support Amount	24 m TL	12 m TL*
	Maximum Support Rate	10% of the investment	10% of the investment
Land Allocation		✓	✓

* Applies only to Regions 4, 5 and 6.

** It refers to the rate to be applied to the CBRT's one-week repo auction rate valid on the date of credit utilization.

Process



PRIORITY INVESTMENTS

- ☐ Investments decided to be supported within the scope of the Digital Transformation Program or the Green Transformation Program
- ☐ Investments in the production of high-tech products specified in the priority product list published within the scope of the Technology Initiative Program and investments in the production of high-tech products worth at least 500 million TL
- ☐ Except for investments to be made in Istanbul province; investments for the production of medium-high technology products specified in the priority product list published within the scope of the Technology Move Program and investments for the production of medium-high technology products worth a minimum of 1 billion TL
- ☐ Except for investments with a mobile character; investments made in the 6th region,
- ☐ Investments in the field of defense to be made based on the project approval to be obtained from the Presidency of Defense Industries
- ☐ Investments in solar energy-based electricity production facilities and wind energy-based electricity production facilities within the scope of energy production activities to be carried out for the self-consumption of manufacturing industry enterprises and limited to the contract power in the connection agreement

PRIORITY INVESTMENTS

- ☐ Electricity generation investments in which the mines in the 4-b group of Article 2 of the Mining Law are used as inputs
- ☐ Nuclear power plant investments
- ☐ Liquefied natural gas (LNG) investments and underground natural gas storage investments with a minimum amount of TL 500 million
- ☐ Mineral exploitation investments and/or mineral processing investments
- ☐ Mineral exploration investments to be made in the licensed areas of investors who have a valid Exploration License or Certificate issued pursuant to the Mining Law.
- ☐ R&D investments
- ☐ Investments outside the province of Istanbul related to R&D or design projects carried out in R&D centers or design centers

PRIORITY INVESTMENTS

- ☐ Investments for the production of products for which Technological Product Experience Certificate has been issued
- ☐ Test center investments for medium, high-tech and high-tech products and test center investments to be made by exporters' associations to support foreign trade
- ☐ Investments in the production of software and information products to be carried out in specialized free zones without the requirement of a minimum investment amount
- ☐ Data center investments that meet the technical conditions and standards determined by the Communiqué and meet the minimum installed power requirement of 3 MW
- ☐ Investments of a minimum amount of 200 million TL to be made by cloud service providers in data centers serving in accordance with the technical conditions and standards determined by the Communiqué
- ☐ Investments subject to Environmental License within the scope of the Environmental Permit and License Regulation
- ☐ Investments in transportation by rail, sea or air

PRIORITY INVESTMENTS

- ☐ Port investments for freight transportation (except marinas)
- ☐ Tourism accommodation investments in Culture and Tourism Protection and Development Zones, Tourism Centers, within the boundaries of the affiliated/related field directorates of the Ministry of Culture and Tourism or in thermal tourism
- ☐ Investments in kindergartens and day care centers, pre-school education, primary, secondary and high school education to be carried out by the private sector, and training investments for the use, repair and maintenance of aircraft
- ☐ Elderly and/or disabled care centers with a minimum capacity of 100 people or more
- ☐ Licensed warehousing investments
- ☐ Soilless greenhouse investments based on automation (including computer-controlled air conditioning, irrigation, fertilization and spraying systems) containing domestically produced greenhouse technologies of 25 decares or more
- ☐ Investments made against the risk of earthquake or fire to be made in existing facilities with industrial registration certificate
- ☐ Investments in the field of disaster technologies to be made based on the letter of conformity to be obtained from the General Directorate of Industry

PRIORITY INVESTMENTS

SUPPORTS		PRIORITY INVESTMENTS
VAT Exemption		✓
Customs Duty Exemption		✓
Tax Deduction	Rate of Contribution to Investment (%)	30
	Tax Deduction Rate(%)	60
Social Security Premium Support for the Employer's Share		Gradual in Region 1 to 6: 0 – 1 – 2 – 4 – 8 – 12 years
Social Security Premium Support for the Employee's Share		Only valid in the region 6 for 10 years
Interest / Profit Share Support	Support Rate*	25%
	Maximum Support Amount	24 m TL
	Maximum Support Rate	10% of the investment
Land Allocation		✓

* It refers to the rate to be applied to the CBRT's one-week repo auction rate valid on the date of credit utilization.

Target Investments Incentive System

- Investments to be made in the investment subjects within the scope of Annex-3 list regarding the sectors and conditions that can benefit from the supports in the Decision and that meet the conditions related to that investment subject are supported within the scope of the Target Investments Incentive System.
- Minimum fixed investment amount is 12 million TL in regions 1 and 2, 6 million TL in the other regions.
- Within the scope of the target investments incentive system; Electricity generation investments, electrical energy distribution investments, electrical energy storage investments, investments in the distribution of gaseous fuels over the main network, and investments to be made in Istanbul cannot benefit from tax deduction support.
- Interest rate/ profit share support can only be provided for investments to be made in the 4th, 5th and 6th regions, and no interest or dividend support is provided for electricity generation investments, electrical energy distribution investments, electrical energy storage investments and investments in the distribution of gaseous fuels over the main grid.

TARGET INVESTMENTS

SUPPORTS		TARGET INVESTMENTS
VAT Exemption		✓
Customs Duty Exemption		✓
Tax Deduction	Rate of Contribution to Investment (%)	20
	Tax Deduction Rate(%)	60
Social Security Premium Support for the Employer's Share		Gradual in Region 1 to 6: 0 – 1 – 2 – 4 – 8 – 12 years
Social Security Premium Support for the Employee's Share		Only valid in the region 6 for 10 years
Interest Rate/ Profit Share Support*	Support Rate**	25%
	Maximum Support Amount	12 m TL
	Maximum Support Rate	10% of the investment
Land Allocation		✓

* Applies only to Regions 4, 5 and 6.

** It refers to the rate to be applied to the CBRT's one-week repo auction rate valid on the date of credit utilization.

SUPPORTS

Tax Deduction

Support Class	Rate of Contribution to Investment (%)	Tax Deduction(%)
Technology Initiative – Local Development Initiative	50	60
Strategic Initiative	40	
Priority Investments	30	
Target Investments	20	

Social Security Premium Support for the Employer's Share

SUPPORT CLASS		REGION					
		1	2	3	4	5	6
Sectoral And Regional Incentive System	Duration (Year)	-	1	2	4	8	12
	Support Rate for Employer's Share of Social Security Premium Corresponding to Minimum Wage	-	%50	%50	%50	%50	%100
Century Of Türkiye Development Initiative	Duration (Year)	8					12
	Support Rate for Employer's Share of Social Security Premium Corresponding to Minimum Wage	%50					%100

Social Security Premium Support for the Employee's Share

- ❖ It is provided for 10 years to investments supported in the 6th Region and under the conditions of the 6th Region.

Interest Rate/ Profit Share Support

Support Class	Support Rate**	Upper Limit
Technology Initiative – Local Development Initiative	%40 (Azami 20 Puan)	240 M. TL or 20% of the investment
Strategic Initiative	%30 (Azami 15 Puan)	180 M. TL or 15% of the investment
Priority Investments	%25 (Azami 12,5 Puan)	24 M. TL or 10% of the investment
Target Investments*	%25 (Azami 12,5 Puan)	12 M. TL or 10% of the investment

* Applies only to Regions 4, 5 and 6.

** It refers to the rate to be applied to the CBRT's one-week repo auction rate valid on the date of credit utilization.

Machinery Support

- ❖ In the investments supported within the scope of the Century of Türkiye Development Initiative, machinery and equipment with a minimum unit price of 2 million TL are supported at a rate of 25%.

	Technology Initiative	Local Development Initiative	Strategic Initiative
Maximum Support Amount	240 m TL	240 m TL	180 m TL
Maximum Support Rate	15% of the investment	15% of the investment	15% of the investment

Land Allocation

- ❖ An investment location can be allocated within the framework of the procedures and principles determined by the Ministry of Environment, Urbanization and Climate Change.
- ❖ In addition to this practice, places will be allocated from industrial zones to the investments supported within the scope of the Century of Türkiye Development Initiative

Support Class	REGION					
	1	2	3	4	5	6
Target Investments	12 Million TL		6 Million TL			
Priority Investments	12 Million TL		6 Million TL			
Local Development Initiative	It is determined in the call.					
Strategic Initiative	High-Tech Investments: 100 Million TL Other Investments: 200 Million TL					
Technology Initiative	It is determined in the call.					

OTHER APPLICATIONS

Digital Transformation Program

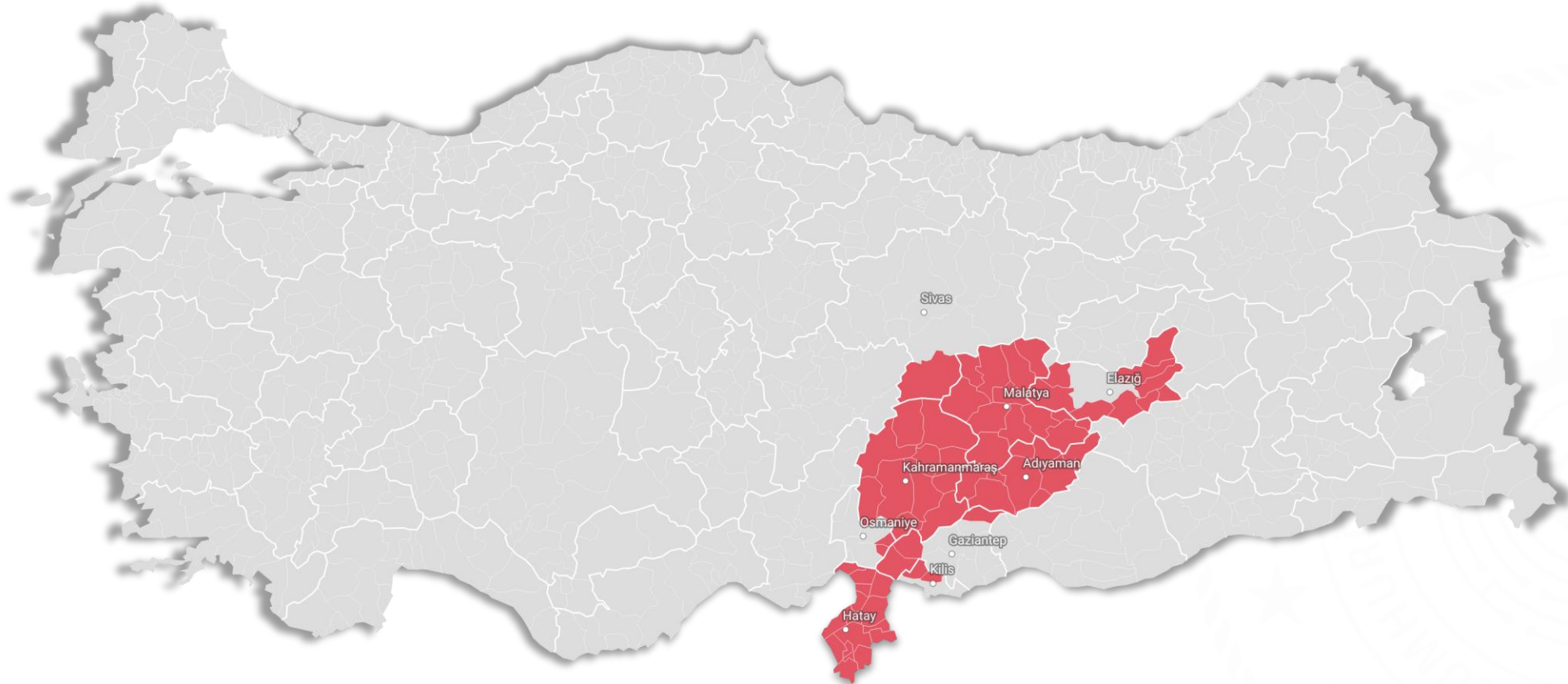
Scope	Support	Assessment
Investments aimed at achieving results such as cost reduction, efficiency and quality increase with technological products and solutions.	<ul style="list-style-type: none">❖ Priority Investments Incentive System❖ Strategic Initiative Program for investments with a minimum amount of 50 Million TL	It is carried out within the scope of the application procedures and principles to be determined by the General Directorate of National Technology.

Green Transformation Program

Scope	Support	Assessment
Investments that are compatible with the circular economy approach, protect natural resources, contribute to climate and sustainability goals, and aim at resource-efficient and low-carbon production.	<ul style="list-style-type: none">❖ Priority Investments Incentive System❖ Strategic Initiative Program for investments with a minimum amount of 50 Million TL	It is carried out within the scope of the implementation procedures and principles to be determined by the General Directorate of Strategic Research and Productivity.

Earthquake Zone Supports

Within the scope of the incentive certificates issued pursuant to the applications to be made until 31/12/2026 for the investments to be made in the districts specified in the Annex-2 of the Decision on Supporting Investments within the Scope of the Attraction Centers Program (CMP) No. 2018/11201, the supports applied in the 6th region will be provided at the same rate, amount, duration and conditions.



Attraction Centers Support (CMP)

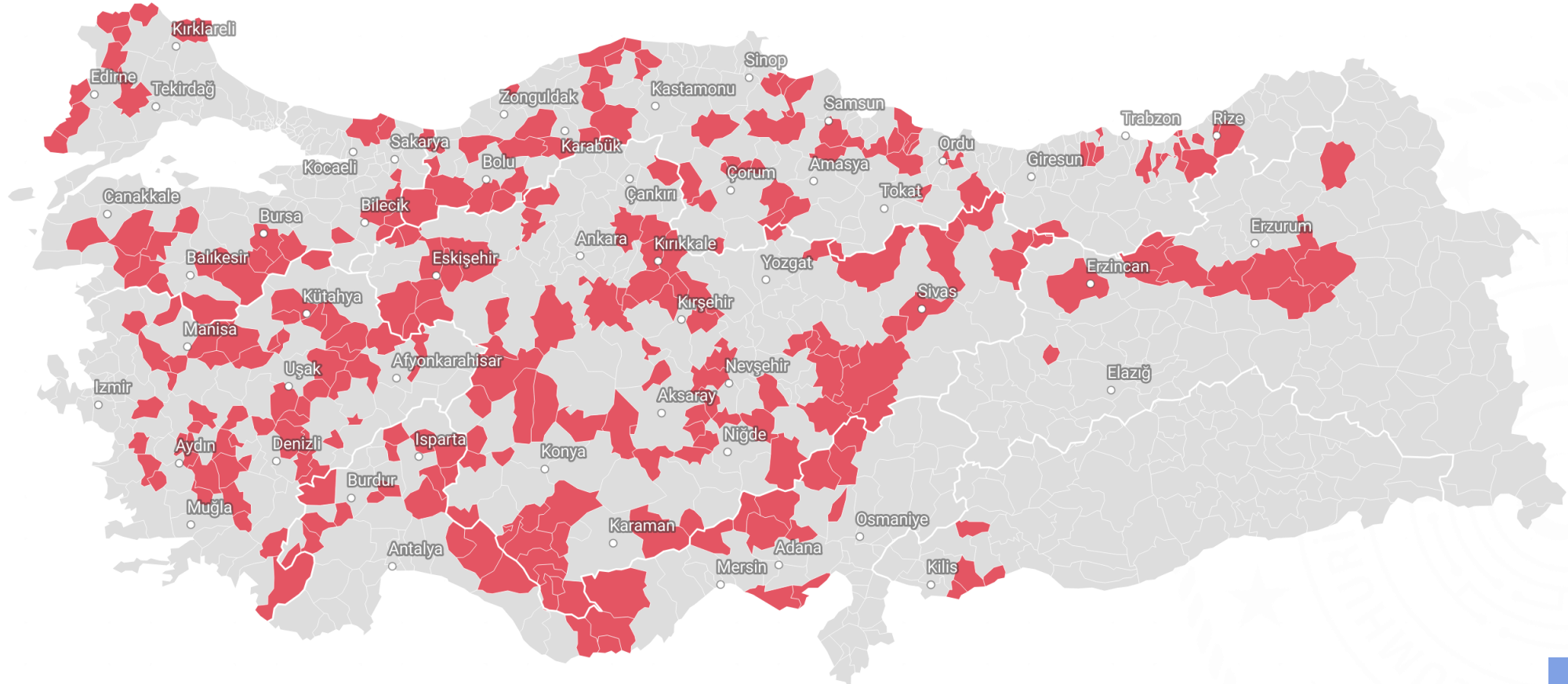
For the manufacturing industry investments to be made in the organized industrial zones and industrial zones in the provinces specified in Annex-1 of the CMP and in the Sivas Demirağ Organized Industrial Zone, the supports applied in the 6th region will be provided at the same rate, amount, duration and conditions within the scope of the incentive certificates issued based on the applications to be made until 31/12/2026.



Note: Provinces that are covered by the CMP and are currently covered by Region 6 are not shown on the map.

Sub-Region Support

- Investments made in the organized industrial zone or industrial zone or
 - investments made in the districts specified in Annex-5 of the Decision
- can benefit from social security premium support for the employer's share during the period provided in a sub-region of the region where they are located, and investments that meet both conditions can benefit from this support during the period provided in two sub-regions of the region where they are located.



6th Region Investments with Expired Support Period

- ❖ The application period for investment incentive certificates whose insurance premium employer share and insurance premium support application periods have expired is extended until 31/12/2028, provided that the average employment is maintained.

Moving Support

- ❖ Provided that a minimum of 50 jobs are created for manufacturing industry investments moved from the provinces of the 1st region to the provinces or districts of the 4th, 5th or 6th regions, the employment determined at the completion visa stage regarding the transported machinery and equipment can also benefit from social security premium support for the employer's share and employee's share.

Ecosystem Development Plan

The investor who is not included in the SME class or the investor supported within the scope of the Local Development Initiative Program will be obliged to carry out an ecosystem development plan prepared in accordance with the procedures and principles determined by the Ministry and approved by the Ministry within the investment period in order to

- support the sustainability of the investment,
- to contribute to technological and sectoral development, training and R&D activities for social benefit or local development.

The amount of investments and expenditures within this scope cannot be less than 2 percent of the fixed investment amount.

Digitalization and Monitoring of Investments

- ❖ It will be obligatory to issue an electronic invoice or an electronic archive invoice for the goods and services provided within the scope of the incentive certificate.
- ❖ The amount of support provided within the scope of the incentive certificate will be communicated to the Ministry on a monthly basis by the institutions and organizations implementing the supports on the basis of the support element and incentive certificate.

Revaluation

- ❖ The amounts included in the decision and its annexes are updated every year, taking into account the revaluation rate of the previous year, within the framework of the procedures and principles to be determined by the communiqué, effective from the beginning of the calendar year.

Period of Implementation of the Presidential Decree

- ❖ Incentive certificate applications to be made until 31/12/2030 will be evaluated within the scope of the new incentive system.

Repealed Legislation

- ❖ Presidential Decree dated 15/6/2012 and numbered 2012/3305 on State Aids in Investments and
 - ❖ Decree dated 2/1/2018 and numbered 2018/11201 on Supporting Investments within the Scope of the Attraction Centers Program
- has been repealed.



REPUBLIC OF TÜRKİYE
MINISTRY OF INDUSTRY
AND TECHNOLOGY

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