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BEFORE THE
INTERNATIONAL TRADE ADMINISTRATION OF THE
U.S. DEPARTMENT OF COMMERCE
AND THE
U.S. INTERNATIONAL TRADE COMMISSION

PETITIONS FOR THE IMPOSITION OF ANTIDUMPING AND COUNTERVAILING DUTIES PURSUANT TO SECTIONS 701 AND 731 OF THE TARIFF ACT OF 1930, AS AMENDED

VOLUME V: TURKEY CVD PETITION

CORRUGATED PIZZA BOXES FROM THE PEOPLE'S REPUBLIC OF CHINA, MALAYSIA, AND THE REPUBLIC OF TÜRKIYE

PETITIONERS:
AMERICAN PIZZA BOXES MANUFACTURERS COALITION AND THE UNITED STEEL, PAPER AND FORESTRY, RUBBER, MANUFACTURING, ENERGY, ALLIED INDUSTRIAL AND SERVICE WORKERS INTERNATIONAL UNION

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4936-7114-1063.9

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I. THE DEPARTMENT SHOULD IMPOSE COUNTERVAILING DUTIES ON IMPORTS OF CORRUGATED PIZZA BOXES FROM TURKEY

This volume presents information reasonably available to American Pizza Boxes Manufacturers Coalition and the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (collectively, "Petitioners") that the production of corrugated pizza boxes ("pizza boxes") from the Republic of Turkey ("Turkey") is benefitting from countervailable subsidies within the meaning of section 771(5) of the Tariff Act of 1930, *as amended* ("the Act"). Volume I of this Petition contains general information required by section 351.202 of the regulations of the U.S. Department of Commerce (the "Department"), 19 C.F.R. §§ 351.202 and 207.11 of the regulations of the U.S. International Trade Commission.

Pursuant to sections 701(a)(1) and (2) of the Act, the Department is required to impose a countervailing duty ("CVD") on imported merchandise from a "Subsidies Agreement" country, where: (1) producers/exporters of that merchandise benefit from countervailable subsidies; and (2) the imported merchandise materially injures or threatens to injure an industry in the United States. As a member of the World Trade Organization ("WTO"), Turkey is a "Subsidies Agreement" country under 19 U.S.C. § 1677(8)(A). Petitioners hereby allege that the Government of the Republic of Turkey ("GOT") maintains a complex system of programs and policies that have conferred, and continue to confer, massive countervailable subsidies to Turkish producers of pizza boxes, which are materially injuring the U.S. pizza box industry.

The findings below demonstrate how the GOT has used a wide range of state-directed tools to support its domestic pizza box industry. Consumers can often purchase Turkish pizza boxes for less than the cost to produce the pizza boxes, largely because of the GOT's subsidies. Petitioners ask that the Department use its statutory and regulatory authorities to initiate a CVD investigation on imports of pizza boxes from Turkey.

II. NAME OF THE COUNTRY IN WHICH THE SUBJECT MERCHANDISE IS MANUFACTURED OR PRODUCED

The name of the country in which the subject merchandise is manufactured or produced is the Republic of Turkey.

III. NAMES AND ADDRESSES OF TURKISH PIZZA BOX PRODUCERS AND EXPORTERS BELIEVED TO BENEFIT FROM COUNTERVAILABLE SUBSIDIES

Petitioners have identified the names and addresses of Turkish pizza box producers and exporters believed to have benefited from countervailable subsidies and whose products are believed to have been exported to the United States. The names and contact information for Turkish producers and exporters are attached as **Exhibit I-15** to Volume I of this Petition. The information provided in this exhibit represents the best information reasonably available to Petitioners.

IV. BACKGROUND ON THE PRODUCT AND THE TURKISH INDUSTRY

A. The Product

As described further in Volume I of this Petition,[1] the product covered by the Petition is certain corrugated pizza boxes from the Republic of Turkey.

B. Turkish Policies Confirm That Subsidies at the National, Provincial, and Local Levels of Government Confer Benefits to Turkish Producers of Pizza Boxes

The national government in Turkey maintains an extensive system of subsidies that provide support to industrial manufacturers and exporters, including those operating in the wood and paper

[1] *See* Petition for the Imposition of Antidumping Duties, *Corrugated Cardboard Pizza Boxes from the Republic of Turkey*, vol. I (Sep. 9, 2026) at Section III.E.

sectors. It implements these industrial policies through subsidy programs that affect every aspect of the Turkish economy, including the production and export of pizza boxes. For example, the Department has found in numerous proceedings involving Turkey that the GOT has conferred substantial assistance to manufacturers and exporters in Turkey in the form of preferential lending, direct tax programs, indirect tax programs, grant programs, and the provision of goods and services.[2] Consistent with the Department's determinations in previous investigations and administrative reviews, this Petition details several subsidy programs, including preferential lending programs, direct tax programs, indirect tax programs, grant programs, and the provision of goods and services that all provide countervailable subsidies to select Turkish industries and exporters, including the pizza box industry.

Turkey is one of the world's largest corrugated carboard box producers and was the largest exporter of pizza boxes to the United States in 2025, accounting for approximately 40 percent of all pizza box imports.[3] Pizza box producers are part of the pulp and paper industry, and, as producers in other upstream and downstream segments, they benefit from the GOT's support through a series of plans dedicated to propping up the industry.

This evidence also provides a reasonable basis to suspect that Turkish pizza box producers have received subsidies to encourage their development in accordance with the objectives of the

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[2] *See* Issues and Decision Memorandum accompanying *Steel Concrete Reinforcing Bar from the Republic of Turkey*, 82 Fed. Reg. 23,188 (Dep't Commerce May 22, 2017) (final affirm. countervailing duty deter.) (ACCESS Barcode: 3572958-02); Issues and Decision Memorandum accompanying *Common Alloy Aluminum Sheet from the Republic of Turkey*, 86 Fed. Reg. 13,315 (Dep't Commerce Mar. 10, 2021) (final affirm. countervailing duty deter. and final affirm. deter. of critical circumstances, in part) (ACCESS Barcode: 4093399-02) ("*Common Alloy Aluminum Sheet from Turkey* IDM") at 12-14; Issues and Decision Memorandum accompanying *Aluminum Extrusions from the Republic of Turkey*, 89 Fed. Reg. 80,468 (Dep't Commerce Oct. 3, 2024) (final affirm. countervailing duty deter.) (ACCESS Barcode: 4638385-02) ("*Aluminum Extrusions from Turkey* IDM"); Issues and Decision Memorandum accompanying *Certain Brake Drums from the Republic of Turkey*, 90 Fed. Reg. 26,008 (Dep't Commerce June 18, 2025) (final affirm. countervailing duty deter.) (ACCESS Barcode: 4778252-02) ("*Brake Drums from Turkey* IDM").

[3] U.S. Imports of 4819.10.0020, attached as **Exhibit V-1**.

GOT through provincial and other national plans discussed below. Petitioners respectfully request that the Department initiate and investigate the subsidy programs described below, as well as any subsidies discovered during the course of the investigation of Turkish pizza box producers.

V. EFFORTS TO OBTAIN INFORMATION

Petitioners have conducted extensive research to document the subsidies that the GOT and Turkish provincial and local authorities provide to the pizza boxes industry in Turkey. This research has included a review of sources including financial statements of Turkish producers, where available; producer websites; market and industry research; news sources; WTO, U.S. government, and Turkish government reports; and recent Department CVD investigations with respect to Turkey.

Much of the information that would allow Petitioners to determine with certainty the type and amount of subsidies received by each of Turkey's pizza boxes producers, however, is difficult or impossible to obtain. The U.S. Trade Representative noted in its National Trade Estimate Report that:

> Although Turkey has large agricultural support programs in place, including price supports and input subsidies, Turkey is significantly overdue on submitting its required WTO notifications regarding agricultural domestic support and export subsidies. Turkey's most recent domestic support notifications were submitted in 2020, covering the years 2014 to 2016, and raised concerns that Turkey had exceeded its WTO commitments regarding trade-distorting domestic support in those years. Turkey's most recent export subsidy notifications were submitted in 2019, covering the calendar years 2010 to 2013. Turkey has yet to notify changes in export subsidy measures pursuant to the 2015 Nairobi Ministerial Decision on Export Competition (Nairobi Decision). The United States and several other WTO Members regularly raise concerns at the WTO about the accuracy, completeness, and timeliness of Turkey's domestic support notifications, as well as the amount of Turkey's domestic support.[4]

[4] United States Trade Representative, *National Trade Estimate Report on Foreign Trade Barriers of the President of the United States on the Trade Agreements Program* (2025) at 356, excerpts attached as **Exhibit V-2**.

Because of Turkey's failure to fully comply with its WTO requirements and other difficulties inherent in documenting subsidization, Petitioners concur with the Department that "there are typically no independent sources for data on company-specific benefits resulting from countervailable subsidy programs."[5] The most accurate and thorough manner in which the type and amount of subsidies may be determined is through administrative investigation and through the issuance of preliminary and final administrative determinations.[6]

Despite these difficulties in obtaining information, Petitioners researched and is providing information demonstrating that the GOT and provincial/local governments have granted, and continue to grant, massive amounts of financial assistance to Turkey's pizza box producers – assistance which constitutes countervailable subsidies under section 771 of the Act. Additionally, Petitioners have examined all "reasonably available evidence" consistent with 19 U.S.C. § 1671a(b)(1); 19 C.F.R. § 351.202. As the Department is aware, the Department "'shall' initiate a CVD investigation 'whenever an interested party' files a petition 'on behalf of an industry' that 'alleges the elements necessary for the imposition of the duty imposed by section 1671(a) of this title' and provides 'information reasonably available to the petitioner supporting those allegations.'"[7] The Department "'examine{s} the accuracy and adequacy of the evidence provided in the petition' and, 'on the basis of sources readily available to the {agency}', decides 'whether to initiate an investigation.'"[8] The U.S. Court of International Trade has explained that "{a} petition or subsequent subsidy allegation functions 'like a civil complaint' and is intended 'to

5 *Prestressed Concrete Steel Wire Strand from India*, 68 Fed. Reg. 40,629, 40,632 (Dep't Commerce July 8, 2003) (notice of prelim. affirm. countervailing duty deter.).

6 *Id.*

7 *See Nucor Corp. v. United States*, 600 F. Supp. 3d 1225, 1229 (Ct. Int'l Trade 2022) (citation omitted).

8 *See id.*

alert the agency to the possibility of a subsidy.'"[9] Thus, "most subsidy petitions are granted unless the allegations are clearly frivolous, not reasonably supported by the facts alleged or omit important facts which are reasonably available to the petitioner."[10]

Pursuant to section 702(b)(1) of the Act, a petitioner only needs to support a subsidy allegation with "information reasonably available" to it.[11] A petitioner is not required under the statute to provide all information necessary for the Department's final determination with respect to an alleged program. The programs detailed in this Petition have been prepared pursuant to these guidelines. Specifically, as noted above, Petitioners have consulted all reasonably available information from public sources, including producer websites; market and industry research; news sources; Turkish government webpages and reports; and recent Department CVD investigations with respect to Turkey. Much of the information included herein is available only in Turkish, with no official English translation. Petitioners have therefore translated relevant excerpts in the text of this Petition and has included translated versions of Turkish documents in the relevant exhibits. As the best available information regarding benefits likely received by the Turkish pizza boxes industry, Petitioners have relied on annual reports or other financial information of affiliated companies that Petitioners believe would be cross-owned within the meaning of the Department's regulations, in addition to the individual financial information of pizza boxes producers, where available.[12]

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9 *See id.* at 1230 (citing *RZBC Grp. Shareholding Co. v. United States*, 100 F. Supp. 3d 1288, 1292 (Ct. Int'l Trade 2015)).

10 *See id.*

11 Section 702(b)(1) of the Tariff Act of 1930.

12 19 C.F.R. § 351.525(b)(6)(vi).

VI. THE DATE FROM WHICH THE DEPARTMENT SHOULD MEASURE SUBSIDIES

For non-recurring subsidies, the Department should measure subsidies based on a ten-year allocation period in accordance with the guidelines of the Internal Revenue Service ("IRS") for depreciating business or income-producing property placed into service after 1986.[13] In particular, the IRS assigns an average useful life ("AUL") to assets in this industry – *i.e.*, manufacture of Converted Paper, Paperboard, and Pulp Products – of ten years. For purposes of 19 C.F.R. § 351.524(d)(2), the AUL of pizza boxes is 10 years. Assuming that the period of investigation ("POI") is calendar year 2025, Petitioners respectfully requests that the Department investigate any allocable, non-recurring subsidies granted between 2015 and 2025, and any outstanding loans or recurring subsidies provided during the presumptive POI.

VII. SUBSIDY PROGRAMS

A. Organized Industrial Zones

1. Exemption from Property Tax

As the Department has previously found, the GOT's property tax exemption program is countervailable.[14] Article 4 of the Property Tax Law No. 1319 (July 1, 2017) authorizes a permanent property tax exemption for all buildings located in Organized Industrial Zones ("OIZs"), Free Zones, or Technology Development Zones. Article 8 of Property Tax Law No. 1319 establishes the property tax rate of 0.2 percent for all non-residential buildings.[15] The GOT

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[13] Department of the Treasury, Internal Revenue Service, *How to Depreciate Property: Publication 946* (Mar. 17, 2025), excerpts attached as **Exhibit V-3**.

[14] *See Common Alloy Aluminum Sheet from Turkey* IDM at 12 and Appendix (finding the exemption from property tax countervailable for purposes of adverse facts available ("AFA")).

[15] Petitions for the Imposition of Antidumping and Countervailing Duties, *Common Alloy Aluminum Sheet from Bahrain, Brazil, Croatia, Egypt, Germany, Greece, India, Indonesia, Italy, Korea, Oman, Romania, Serbia, Slovenia, South Africa, Spain, Taiwan, and Turkey*, vol. XXIII (Mar. 9, 2020) at 10-11, excerpts attached as **Exhibit V-4**.

reports that there are currently 258 operational OIZs in Turkey, and 18 active Free Zones located close to the EU and Middle Eastern markets.[16] Turkish pizza box producers are located in OIZs and may be located in Free Zones. For example, the factory for Parteks Kağıt Endüstrisi AŞ ("Parteks") is located in the Melikgazi/Kayseri OIZ.[17] Baharoğlu Tarim Ürünleri San. Ve Tic. A.Ş. is located in the Gaziantep OIZ.[18] Ankutsan Antalya Kutu Sanayi Oluklu Mukavva Kağıt Ticaret A.Ş. ("Ankutsan") produces pizza boxes, exports to the United States, and operates five plants, every one of them located in an OIZ.[19] The Department should investigate whether these and additional Turkish pizza box producers received benefits under this program during the POI.

a. Financial Contribution

This tax benefit provides a financial contribution in the form of revenue forgone by the GOT that would otherwise be due, pursuant to section 771(5)(D)(ii) of the Act.

b. Benefit

This program provides a benefit to the recipient in the amount of the tax savings from the program, pursuant to 19 C.F.R. § 351.509(a)(1).

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16 Presidency of the Republic of Turkey Investment Office, *Investment Zones*, Website Excerpt, attached as **Exhibit V-5**; Petitions for the Imposition of Antidumping and Countervailing Duties, *Common Alloy Aluminum Sheet from Bahrain, Brazil, Croatia, Egypt, Germany, Greece, India, Indonesia, Italy, Korea, Oman, Romania, Serbia, Slovenia, South Africa, Spain, Taiwan, and Turkey*, vol. XXIII (Mar. 9, 2020) at 11, excerpts attached as **Exhibit V-4**; *see also* Republic of Turkey Ministry of Trade, *General Directorate of Free Zones*, attached as **Exhibit V-6**.

17 *See* Iletisim (Contact), Parteks Kagit Endustri A.S., Contact Page Website Excerpt, attached as **Exhibit V-7**; Petitions for the Imposition of Antidumping and Countervailing Duties, *Common Alloy Aluminum Sheet from Bahrain, Brazil, Croatia, Egypt, Germany, Greece, India, Indonesia, Italy, Korea, Oman, Romania, Serbia, Slovenia, South Africa, Spain, Taiwan, and Turkey*, vol. XXIII (Mar. 9, 2020) at Exhibit CVD-TR-11, excerpts attached as **Exhibit V-4**.

18 Contact, Baharoglu Tarim Urunleri San. ve Tic. A.S., Contact Page, attached as **Exhibit V-8**; Petitions for the Imposition of Antidumping and Countervailing Duties, *Common Alloy Aluminum Sheet from Bahrain, Brazil, Croatia, Egypt, Germany, Greece, India, Indonesia, Italy, Korea, Oman, Romania, Serbia, Slovenia, South Africa, Spain, Taiwan, and Turkey*, vol. XXIII (Mar. 9, 2020) at Exhibit CVD-TR-11, excerpts attached as **Exhibit V-4**.

19 Ankutsan, About Us, attached as **Exhibit V-9**; *see also* Petitions for the Imposition of Antidumping and Countervailing Duties, *Common Alloy Aluminum Sheet from Bahrain, Brazil, Croatia, Egypt, Germany, Greece, India, Indonesia, Italy, Korea, Oman, Romania, Serbia, Slovenia, South Africa, Spain, Taiwan, and Turkey*, vol. XXIII (Mar. 9, 2020) at Exhibit CVD-TR-11, excerpts attached as **Exhibit V-4**.

c. Specificity

This tax program is *de jure* specific under section 771(5A)(D)(iv) of the Act, because pursuant to the relevant law, as the Department has previously indicated, "it is limited to companies located in OIZs, free zones, industrial zones, technology development zones, and industrial sites."[20]

2. Provision of Land in OIZs

As the Department has previously found, the GOT's provision of government-owned land is countervailable.[21] Although terminated in 2009,[22] Article 3 of Law No. 4916 provides that "'immovables' (*i.e.*, real property) that belong to the Treasury can be sold" to certain entities, including: "private companies and public institutions for purposes of developing industry, livestock, technology, small industrial sites, technology development zones, and housing."[23] To qualify, companies were required to make an industrial investment of at least USD 25 million "and employ at least one hundred people."[24]

The Department first became aware of this program in *Common Alloy Aluminum Sheet from Turkey* when one of the mandatory respondents self-reported use of this program.[25] Several

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20 Preliminary Decision Memorandum accompanying *Common Alloy Aluminum Sheet from the Republic of Turkey*, 85 Fed. Reg. 49,629 (Dep't Commerce Aug. 14, 2020) (prelim. affirm. countervailing duty deter., prelim. affirm. deter. of critical circumstances in part, and alignment of final deter. with final antidumping duty deter.) (ACCESS Barcode: 4013909-02) ("*Common Alloy Aluminum Sheet from Turkey* PDM") at 15.

21 *See id.* at 24-25.

22 *Id.* at 24 ("The GOT reported that this program was terminated in February 2009 by Article 32 of Law No. 5838.").

23 *See id.* (citing Letter from Republic of Turkey, Ministry of Trade, Directorate General of Exports, to Sec'y Commerce, re: *Response of the Government of Turkey to Supplemental Questionnaire in Countervailing Duty Investigation on Common Alloy Aluminum Sheet from the Republic of Turkey* (July 20, 2020) at Exhibit 17, Article 3, excerpts attached as **Exhibit V-10**).

24 *Id.*

25 *Id.*

pizza box producers are located in OIZs including Parteks; Harman Ambalaj; Kutulin Ambalaj; Samsun Karton Ambalaj; Mukamsan Ambalaj; Altın Çınar Kutu Üretimi Ambalaj Matbaa; AB Ofset Ambalaj Ltd. Şti; Mersin Karton; and Dervişoğlu Ambalaj.[26] At least two of these companies were established during the POI, while many others were established prior to the original law being revoked.[27] While Law 4916 is no longer in effect, it is evidence that the GOT has a long-standing practice of selling land for less than adequate remuneration ("LTAR") to producers and exporters located in Turkey, which the Department has acknowledged by initiating and countervailing the provision of land for LTAR in recent proceedings.[28] The current law governing land allocations in OIZs is Law No. 4562.[29] Article 15 of this law makes clear that prices for land in OIZs are established without regard to supply or demand and are guided by the "entrepreneurial committee," and are therefore not based on market principles.[30] Article 18 likewise dictates that "parcel allocation{s} are made by the board of directors in accordance with the principles determined by the entrepreneur committee or the general assembly."[31] Moreover, OIZs are divided into sectoral

[26] *See* Iletisim (Contact), Parteks Kagit Endustri A.S., Contact Page Website Excerpt, attached as **Exhibit V-7**; Harman Ambalaj Website Excerpts, attached as **Exhibit V-11**; Kutulin Ambalaj Website Excerpts, attached as **Exhibit V-12**; Samsun Karton Ambalaj Website Excerpts, attached as **Exhibit V-13**; Mukamsan Ambalaj Website Excerpts, attached as **Exhibit V-14**; Altin Cinar Kutu Uretimi Ambalaj Matbaa Website Excerpts, attached as **Exhibit V-15**; AB Ofset Ambalaj Ltd. Sti. Website Excerpts, attached as **Exhibit V-16**; Mersin Karton Website Excerpts, attached as **Exhibit V-17**; Dervisoglu Ambalaj Website Excerpts, attached as **Exhibit V-18**.

[27] AB OFSET AMBALAJ LTD. STI. Turkey, Turkish Manufacturers, AB OFSET AMBALAJ LTD. STI. Turkey Website Excerpt, attached as **Exhibit V-19**; Dervisoglu Ambalaj, Ana Sayfa Website Excerpt, attached as **Exhibit V-20**; Parteks Kagıt Endustri A About Us Website Excerpt, attached as **Exhibit V-21**; Ek Ambalaj Website Excerpt, attached as **Exhibit V-22**.

[28] *See* Countervailing Duty Investigation Initiation Checklist, *Welded Stainless Line and Pressure Pipe from the Republic of Turkey* (Aug. 4, 2026) ("WSLPP Initiation Checklist") at 6, attached as **Exhibit V-23**.

[29] *Law on Organized Industrial Zones*, Law No. 4562 (Turkey), adopted Apr. 12, 2000, published in Official Gazette No. 24021 (Apr. 15, 2000), attached as **Exhibit V-24**.

[30] *Id.* at Article 15.

[31] *Id.* at Article 18.

and mixed-use categorizations.[32] The law is clear that certain industries are not eligible to purchase land within specialized OIZs, including crude oil refineries, coal, shale, or asphalt processing facilities, liquefied petroleum gas filling and storage facilities, cement factories, etc.[33] Accordingly, it is possible that the pizza box companies listed above and other pizza box producers could have received land from the GOT prior to the program's termination in 2009 and subsequent to the official program's termination. The Department should initiate an investigation to determine whether any pizza box producer benefited from this program during the AUL, just as it did in *Welded Stainless Line and Pressure Pipe* ("*WSLPP*") *from Turkey*.[34]

a. Financial Contribution

As the Department has previously found, the program provides a financial contribution in the "form of the provision of a good (other than infrastructure) within the meaning of section 771(5)(D)(iii) of the Act."[35]

b. Benefit

Pursuant to section 771(5)(E)(iv) of the Act and 19 C.F.R. § 351.511(a)(1), the program confers a benefit equal to the amount of the grant received by the company.[36]

32 *Id.* at Article 3.

33 *See* Organized Industrial Zones Implementation Regulation, Official Gazette, No. 30674, Ministry of Industry and Technology of the Republic of Turkey (Feb. 2, 2019) at Chapter 6, Article 54, attached as **Exhibit V-25**.

34 *See* WSLPP Initiation Checklist at 6, attached as **Exhibit V-23**.

35 *Common Alloy Aluminum Sheet from Turkey* PDM at 24 (*unchanged in* final).

36 *See, e.g.*, *id.* at 24-25.

c. Specificity

As the Department has previously found, this program is *de jure* specific pursuant to section 771(5A)(D)(i) of the Act because "it is limited to companies that satisfy the criteria as stated in Article 3 (*i.e.*, satisfying certain investment and employment thresholds)."[37]

3. Exemptions from Land Acquisition Taxes and Transaction Fees in OIZs

The GOT normally imposes a 20 percent value-added tax ("VAT") on the sale of land, buildings, and infrastructure, and separately imposes title deed fees on transfers, subdivisions, mergers, and reclassifications of immovable property.[38] Firms that acquire their plant sites inside an OIZ pay neither. The GOT advertises this to prospective investors as "{n}o VAT for land acquisitions" and "{n}o tax is payable in cases of merging and/or separation of plots."[39] Additionally, the exemption of the VAT occurs jointly with an exemption for land registry (*i.e.*, title deed) and "land cadastre," which are transactions listed in Tariff No. 4 to Fees Law No. 492 and are subject to fees assessed on the registered value of the property, payable under Article 58 by the parties acquiring ownership and, for many transactions, by both transferor and transferee.[40] Article 59(n) of Law No. 492 exempts from those fees a carefully drawn list of OIZ transactions: (1) (i) subdivision, (ii) partition, or (iii) merger of immovables located in OIZs; (2) annotations required by reason of the allocation of plots in those zones; (3) the transfer and registration to the

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[37] *Id*.

[38] *See Decision on the Determination of Value Added Tax Rates Applicable to Goods and Services*, Council of Ministers Decision No. 2007/13033, art. 1(1), Resmî Gazete No. 26742 (Dec. 30, 2007) (Turkey), attached as **Exhibit V-26**, amended by Presidential Decision No. 7346, art. 1, Resmî Gazete No. 32241 (July 6, 2023) (Turkey) at 25, attached as **Exhibit V-27** (increasing Turkey's standard VAT rate from 18 percent to 20 percent).

[39] The Investment Office of the Presidency of the Republic of Turkey, *Investment Zones*, Website Excerpts, attached as **Exhibit V-28**.

[40] Fees Law, Law No. 492, arts. 57, 58, 64 & Tariff No. 4, Resmî Gazete No. 11756 (July 17, 1964) (Turkey), attached as **Exhibit V-29**.

allottee of such plots and of the buildings constructed on them; and (4) change-of-type registrations.[41] The Revenue Administration has confirmed in published rulings that no fee may be sought from either the buyer or the seller in these transactions, and the General Directorate of Land Registry and Cadastre instructed its offices accordingly following the 2017 amendment.[42] A list of several fees is located in Tariff No. 4 of Law No. 492.[43] The exemption is expressly geographic, based on a location in an OIZ.

Turkish producers of corrugated pizza boxes acquire OIZ land to operate therein and have purchased land in OIZs during the POI. Ankutsan produces pizza boxes, exports to the United States, and operates five plants, every one of them sited in an OIZ,[44] acquired in a sequence running from 2003 through the present, with the most recent acquisition in 2017.[45] Çağdaş Yaşatan Matbaacılık Kutu ve Koli Üretim A.Ş. ("Yaşatan"), a pizza box producer, also occupies a plant in the Third Section of the Antalya OIZ.[46] On the Antalya OIZ's own published 2025 allocation price of 16,852.16TL/m^2,[47] a parcel the size of Ankutsan's Antalya site would carry VAT of more than TRY 106 million,[48] which is tax that is never collected. Additionally, if the acquisition in the

41 *Id.* at Article 59(n).

42 Bursa Tax Office Directorate Ruling No. 45404237-140.04.01, 17-27-103105 (Oct. 11, 2017), attached as **Exhibit V-30**.

43 Fees Law, Law No. 492, arts. 57, 58, 64 & Tariff No. 4, Resmî Gazete No. 11756 (July 17, 1964) (Turkey), attached as **Exhibit V-29**.

44 Ankutsan, About Us, attached as **Exhibit V-9**; *see also* Petitions for the Imposition of Antidumping and Countervailing Duties, *Common Alloy Aluminum Sheet from Bahrain, Brazil, Croatia, Egypt, Germany, Greece, India, Indonesia, Italy, Korea, Oman, Romania, Serbia, Slovenia, South Africa, Spain, Taiwan, and Turkey*, vol. XXIII (Mar. 9, 2020) at Exhibit CVD-TR-11, excepts attached as **Exhibit V-4**.

45 Ankutsan Antalya Kutu Sanayi Oluklu Mukavva Kağıt Tic. A. Ş., Antalya Organize Sanayi Bölgesi (AOSB), attached as **Exhibit V-31**.

46 Contemporary Living Advertising Printing Corrugated Cardboard and Cardboard, Contact Information, Çağdaş Yaşatan Reklam, attached as **Exhibit V-112**.

47 Antalya Organize Sanayi Bölgesi, Service Fees, attached as **Exhibit V-32** (recording the parcel pre-allocation/allocation unit appraised value of TRY 16,852.16/m² set by resolution MH-2024/07 of Dec. 3, 2024).

48 31,590 * 16,852.16 = 532,359,734.4 * 20% = 106,471,946.88 TRY.

Ankara OIZ had a similar pricing structure, Ankutsan would have incurred a VAT of more than TRY 126 million.[49]

Since many pizza box producers have likely invested significant resources in the development of property in OIZs, it is likely that these companies maintain significant operations there indefinitely. For this reason, the Department should not treat this program as a normal exemption of a VAT. A VAT on real estate will not operate like a normal VAT on goods, in which the tax is collected and quickly reimbursed as the goods move through the normal chain of commerce. Rather, pizza box producers are likely to benefit from the uncollected VAT and associated transaction fees indefinitely. Therefore, the Department should initiate on this program, as it did in *WSLPP from Turkey*.[50]

a. Financial Contribution

The exemption of the VAT on purchases of land in an OIZ confers a financial contribution in the form of revenue foregone under 19 U.S.C. § 1677(5)(D)(ii).

b. Benefit

The tax exemption under this program confers a benefit to the extent that the tax paid by a firm is less than the tax the firm would have paid in the absence of the program, pursuant to 19 C.F.R. § 351.510(a)(1). Alternatively, the Department may treat the benefit as a deferral of an indirect tax analogous to a long-term loan, pursuant to 19 C.F.R. § 351.510(a)(2).

c. Specificity

Because property taxes under this program are limited to companies located in OIZs, the program is regionally specific under 19 U.S.C. § 1677(5A)(D)(iv).

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49 37,410 * 16,852.16 = 630,439,305.6 * 20% = 126,087,861.12 TRY.

50 *See* WSLPP Initiation Checklist at 7-8, attached as **Exhibit V-23**.

B. Provision of Utilities in OIZs

The GOT, acting through OIZs, or organize sanayi bölgeleri established under Organized Industrial Zones Law No. 4562, provides electricity, natural gas, water, wastewater treatment, and telecommunications services to Turkish producers of pizza boxes located within OIZs for "LTAR." The GOT itself markets "{l}ow water, natural gas, and telecommunication costs" as some of the advantages of locating inside an OIZ.[51] Each element of a countervailable subsidy is satisfied, and each program is regionally specific under 19 U.S.C. § 1677(5A)(D)(iv) because the discounted utilities are available only to firms physically located inside an OIZ.

At least two known Turkish producers of pizza boxes, Ankutsan and Yaşatan, operate production facilities inside the Antalya OIZ, whose own Regional Directorate publicly states that the unit sales prices of the electricity that it supplies to its participants are "much cheaper" than the prices of Turkey's state-owned distribution utility, TEDAŞ.[52]

Article 20 of Law No. 4562 vests in the OIZ the sole authority to establish and operate infrastructure and general service facilities (expressly including electricity, water, sewerage, natural gas, treatment plants, roads, and communications) and to purchase, distribute, and sell those services.[53] The same article further provides that OIZs may establish and operate their own electricity generation facilities within the zone with Ministry permission, without forming a

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[51] The Investment Office of the Presidency of the Republic of Turkey, *Investment Zones*, Website Excerpts, attached as **Exhibit V-28**.

[52] Antalya Organize Sanayi Bölgesi, "Elektrik İşletme Müdürlüğü" Electricity Operations Directorate, attached as **Exhibit V-33** ("The unit prices of electrical energy sales offered to our participants are much cheaper than the unit price of TEDAŞ.").

[53] *Law on Organized Industrial Zones*, Law No. 4562 (Turkey), adopted Apr. 12, 2000, published in Official Gazette No. 24021 (Apr. 15, 2000), attached as **Exhibit V-24**.

separate company.[54] Critically, participants are forbidden from sourcing utilities anywhere else.[55] Article 20 of Law No. 4562 and Article 65(5) of the OIZ Implementation Regulation both provide that entities located in an OIZ are obligated to meet their infrastructure needs from the OIZ's own facilities, that those needs cannot be met from another source without the OIZ's permission, and that no separate facilities may be built for that purpose.[56] A pizza box producer inside an OIZ therefore has no ability to negotiate for, or switch to, a market-determined utility supply. This is the classic posture in which the Department has found the provision of a good or service for LTAR. Despite language that includes "free market conditions," Article 21 of Law No. 4562, as amended by Law No. 7033, provides that regulations governing the energy expenses of OIZ participants are made by the President of Turkey.[57] Energy prices for firms inside OIZs are thus a matter of central government policy set at the highest executive level, not the product of free market conditions. Article 21 likewise directs that municipalities charge no wastewater fee in zones operating their own treatment plants, and Article 21 exempts the OIZ legal entity from all taxes, duties, and fees in transactions relating to implementation of the law.[58] Additionally, Law 30674 states at Article 65 that "OIZs need electricity, water, sewage, natural gas, treatment plant, sewage sludge such as storage, drying and incineration plant, road, communication, sports facilities {e}stablishing and

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54 *Id.*

55 *Id.*

56 *Id.* ("Organizations located within the Organized Industrial Zone {(OIZ)} are obligated to meet their infrastructure needs from the {OIZ}''s facilities. Infrastructure needs cannot be met from elsewhere without the {OIZ}''s permission, and no separate facilities can be established for this purpose.").

57 *Id.* at Article 21.

58 *Id.*

operating infrastructure and general service facilities, public and private{.} The right to purchase from organizations and distribute and sell is only the right of the OIZ."[59]

The Department should initiate an investigation to determine whether any pizza box producer benefited from these programs during the AUL, just as it did in *WSLPP from Turkey*.[60]

1. Electricity for LTAR

The GOT, acting through OIZs, provides electricity to Turkish producers of pizza boxes for LTAR. As discussed above, OIZs are established and regulated under OIZ Law No. 4562 and exercise exclusive statutory authority over the electricity infrastructure and electricity supply within their geographic boundaries. Many known Turkish producers of pizza boxes operate production facilities within the OIZs and are therefore eligible to receive electricity under this program.

a. Financial Contribution

The provision of electricity by the GOT through an OIZ constitutes a financial contribution under 19 U.S.C. § 1677(5)(D)(iii). Article 20 of Law No. 4562 grants OIZs the sole authority to establish and operate electricity infrastructure and to purchase, distribute, and sell electricity to participants. It also authorizes OIZs, with Ministry approval, to establish and operate their own electricity-generation facilities. Participants may not obtain electricity from another source or construct separate facilities without the OIZ's permission. The OIZ therefore functions as the exclusive electricity supplier for producers located within the zone.

59 *Law on Organized Industrial Zones Implementation Regulation*, adopted Feb. 2, 2019, published in Official Gazette No. 30674 (Feb. 2, 2019), attached as **Exhibit V-34**.

60 *See* WSLPP Initiation Checklist at 6-7, attached as **Exhibit V-23**.

a. Benefit

The provision of electricity confers a benefit under 19 U.S.C. § 1677(5)(E)(iv), and 19 C.F.R. § 351.511(a), because OIZ participants receive electricity for LTAR. The evidence reasonably available to Petitioners demonstrates that OIZs advertise that the unit prices at which they sell electricity to participants are "much cheaper" than the unit price charged by TEDAŞ, Turkey's SOE distribution utility. This admission provides direct evidence that OIZ participants purchase electricity at preferential prices.

b. Specificity

The program is regionally specific under 19 U.S.C. § 1677(5A)(D)(iv), because preferential OIZ electricity is limited to enterprises located within the designated geographic boundaries of an OIZ.

2. Natural Gas for LTAR

As described above, the GOT, acting through OIZs, provides natural gas to Turkish producers of pizza boxes for LTAR. OIZs are established and regulated under OIZ Law No. 4562 and exercise exclusive statutory authority over the natural gas infrastructure and supply within their geographic boundaries. Additionally, OIZs advertise that utilities, including natural gas, are much cheaper within the OIZ. For example, the Gebze Güzeller OIZ describes organized industrial zones on its own homepage as structures that distribute "electricity, water and natural gas uninterruptedly, cheaply and efficiently."[61] Additionally, the Balikesir OIZ states that prices for utilities, including natural gas, may be more than "20% on average."[62] Many known Turkish

[61] Gebze Güzeller Organize Sanayi Bölgesi Website Excerpt, attached as **Exhibit V-35**.

[62] Balıkesir Yatırım Destek Ofisi, The Advantages of Investing in an OIZ, attached as **Exhibit V-36**.

producers of pizza boxes operate production facilities within the OIZs and are therefore are eligible to receive natural gas under this program.

a. Financial Contribution

The provision of natural gas by the GOT through an OIZ constitutes a financial contribution under 19 U.S.C. § 1677(5)(D)(iii). Article 20 of Law No. 4562 grants OIZs the sole authority to establish and operate natural gas infrastructure and to purchase, distribute, and sell natural gas to participants. It also authorizes OIZs, with Ministry approval, to establish and operate their own electricity-generation facilities, which would include natural gas as a power generation source. Participants may not obtain natural gas from another source or construct separate facilities without the OIZ's permission. The OIZ therefore functions as the exclusive natural gas supplier for producers located within the zone.

b. Benefit

The provision of natural gas confers a benefit under 19 U.S.C. § 1677(5)(E)(iv), and 19 C.F.R. § 351.511(a), because OIZ participants receive natural gas for LTAR. The evidence reasonably available to Petitioners demonstrates that OIZs advertise that the unit prices at which they sell electricity to participants are cheaper than the prices charged outside of OIZs. The advertisements on multiple OIZ websites provide direct evidence that OIZ participants purchase electricity at preferential prices.

c. Specificity

The program is regionally specific under 19 U.S.C. § 1677(5A)(D)(iv), because preferential OIZ natural gas is limited to enterprises located within the designated geographic boundaries of an OIZ.

3. Water for LTAR

As discussed above, the GOT, acting through OIZs, provides water to Turkish producers of pizza boxes for LTAR. OIZs are established and regulated under OIZ Law No. 4562 and exercise exclusive statutory authority over the water infrastructure and water supply within their geographic boundaries. The Balıkesir OIZ provides a heading of "Cheaper Electricity, Natural Gas, Water Costs" on its website where it explains that where an OIZ supplies potable, process and wastewater services itself, the participant does not use municipal services, and "the water unit m3 prices are reflected to the investor at more affordable prices than outside the OIZ due to the fact that the services of the municipality are not utilized."[63] The GOT's national investment portal lists "low water" costs among the enumerated advantages of locating inside an OIZ.[64] Many known Turkish producers of pizza boxes operate production facilities within the OIZs and are therefore are eligible to receive water under this program.

a. Financial Contribution

The provision of water by the GOT through an OIZ constitutes a financial contribution under 19 U.S.C. § 1677(5)(D)(iii). Article 20 of Law No. 4562 grants OIZs the sole authority to establish and operate water infrastructure and to purchase, distribute, and sell water to participants. Participants may not obtain water from another source or construct separate facilities without the OIZ's permission. The OIZ therefore functions as the exclusive water supplier for producers located within the zone.

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[63] *Id.*

[64] The Investment Office of the Presidency of the Republic of Turkey, *Investment Zones*, Website Excerpts, attached as **Exhibit V-28**.

b. Benefit

The provision of water confers a benefit under 19 U.S.C. § 1677(5)(E)(iv), and 19 C.F.R. § 351.511(a), because OIZ participants receive water for LTAR. The evidence reasonably available to Petitioners demonstrates that OIZs advertise that the unit prices at which they sell water to participants are lower than the unit price charged outside of OIZs. This admission provides direct evidence that OIZ participants purchase water at preferential prices.

c. Specificity

The program is regionally specific under 19 U.S.C. § 1677(5A)(D)(iv), because preferential OIZ water is limited to enterprises located within the designated geographic boundaries of an OIZ.

4. Wastewater Treatment for LTAR

As discussed above, the GOT, acting through OIZs, provides wastewater treatment to Turkish producers of pizza boxes for LTAR. OIZs are established and regulated under OIZ Law No. 4562 and exercise exclusive statutory authority over the wastewater infrastructure and within their geographic boundaries. Moreover, Article 21 of Law No. 4562 states that in OIZs operating their own wastewater treatment facilities, municipalities may not collect a wastewater fee.[65] Many known Turkish producers of pizza boxes operate production facilities within the OIZs and are therefore eligible to receive water under this program.

a. Financial Contribution

The provision of wastewater treatment by the GOT through an OIZ constitutes a financial contribution under 19 U.S.C. § 1677(5)(D)(iii). Article 20 of Law No. 4562 grants OIZs the sole authority to establish and operate water and wastewater infrastructure and to treat wastewater for

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65 *Law on Organized Industrial Zones*, Law No. 4562 (Turkey), adopted Apr. 12, 2000, published in Official Gazette No. 24021 (Apr. 15, 2000), attached as **Exhibit V-24** (“Municipalities do not charge wastewater fees in regions that operate wastewater treatment plants.”).

participants. Participants may not receive wastewater treatment from another source or construct separate facilities without the OIZ's permission and Article 21 expressly states that a wastewater fee may not be collected. The OIZ therefore functions as the exclusive treatment provider of wastewater for producers located within the zone.

b. Benefit

The provision of wastewater treatment confers a benefit under 19 U.S.C. § 1677(5)(E)(iv), and 19 C.F.R. § 351.511(a), because OIZ participants receive wastewater treatment for LTAR. The evidence reasonably available to Petitioners demonstrates that Turkish law prohibits the collection of fees associate with wastewater treatment. Therefore, the law provides direct evidence that OIZ participants receive wastewater treatment at preferential prices.

c. Specificity

The program is regionally specific under 19 U.S.C. § 1677(5A)(D)(iv), because preferential OIZ wastewater treatment is limited to enterprises located within the designated geographic boundaries of an OIZ.

5. Telecommunications for LTAR

As discussed above, the GOT, acting through OIZs, provides electricity to Turkish producers of pizza boxes for LTAR. OIZs are established and regulated under OIZ Law No. 4562 and exercise exclusive statutory authority over the telecommunications infrastructure within their geographic boundaries.[66] Additionally, Article 65 of the Regulations on the Implementation of OIZs forbids participants from meeting a telecommunications need elsewhere without the zone's

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[66] *Law on Organized Industrial Zones*, Law No. 4562 (Turkey), adopted Apr. 12, 2000, published in Official Gazette No. 24021 (Apr. 15, 2000), attached as **Exhibit V-24**.

permission.[67] Many known Turkish producers of pizza boxes operate production facilities within the OIZs and are therefore are eligible to receive electricity under this program.

a. Financial Contribution

The provision of electricity by the GOT through an OIZ constitutes a financial contribution under 19 U.S.C. § 1677(5)(D)(iii). Article 20 of Law No. 4562 grants OIZs the sole authority to establish and operate telecommunications infrastructure and to purchase, distribute, and sell telecommunication services to participants. Participants may not obtain telecommunications from another source or construct separate facilities without the OIZ's permission. The OIZ therefore functions as the exclusive telecommunications supplier for producers located within the zone.

b. Benefit

The provision of telecommunications confers a benefit under 19 U.S.C. § 1677(5)(E)(iv), and 19 C.F.R. § 351.511(a), because OIZ participants receive telecommunications for LTAR. The evidence reasonably available to Petitioners demonstrates that OIZs advertise that the unit prices at which they sell telecommunications to participants are cheaper than the unit price charged outside of OIZs. These advertisements provide direct evidence that OIZ participants purchase telecommunications at preferential prices.

c. Specificity

The program is regionally specific under 19 U.S.C. § 1677(5A)(D)(iv), because preferential OIZ telecommunications is limited to enterprises located within the designated geographic boundaries of an OIZ.

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[67] Organized Industrial Zones Implementation Regulation, Official Gazette, No. 30674, Ministry of Industry and Technology of the Republic of Turkey (Feb. 2, 2019), attached as **Exhibit V-25**.

C. Tax Programs

1. Deductions from Taxable Income for Export Revenue

As the Department has previously found, the GOT's deductions from taxable income for export revenue program is countervailable.[68] Under Article 40 of the Income Tax Law 193, as amended by Law 4108 of June 1995, Turkish companies can receive tax deductions from gross income accrued from exporting, construction, maintenance, assembly, and overseas transportation activities.[69] This program is administered by the Ministry of Finance.[70] The value of this deduction is capped at 0.5 percent of a company's foreign-exchange earnings, and the benefit is recorded as a lump sum deduction on its annual income tax return and may include undocumented expenses. As noted below, Turkish pizza box producers are significant exporters and thus could be eligible for or used this program. For example, Parteks claims that it is part of the Turquality branding program to support exports worldwide.[71] The Department recently initiated on this program in

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68 *See Brake Drums from Turkey* IDM; *Common Alloy Aluminum Sheet from Turkey* IDM at Appendix (finding the program countervailable for purposes of AFA); *see, e.g.*, Preliminary Decision Memorandum accompanying *Large Diameter Welded Pipe from the Republic of Turkey*, 83 Fed. Reg. 30,697 (Dep't Commerce June 19, 2018) (prelim. affirm. countervailing duty deter. and alignment of final deter. with final antidumping duty deter.) (ACCESS Barcode: 3720736-02) ("*LDWP from Turkey* PDM") at 14, *unchanged in* Issues and Decision Memorandum accompanying *Large Diameter Welded Pipe from the Republic of Turkey*, 84 Fed. Reg. 6,367 (Dep't Commerce Feb. 27, 2019) (final affirm. countervailing duty deter.) (ACCESS Barcode: 3795665-02) ("*LDWP from Turkey* IDM") at 4 and cmt. 3; Issues and Decision Memorandum accompanying *Certain Oil Country Tubular Goods from the Republic of Turkey*, 79 Fed. Reg. 41,964 (Dep't Commerce July 10, 2014) (final affirm. countervailing duty deter. and final affirm. critical circumstances deter.) (ACCESS Barcode: 3216448-02) ("*OCTG from Turkey* IDM") at 13-14.

69 *See* Petitions for the Imposition of Antidumping and Countervailing Duties, *Common Alloy Aluminum Sheet from Bahrain, Brazil, Croatia, Egypt, Germany, Greece, India, Indonesia, Italy, Korea, Oman, Romania, Serbia, Slovenia, South Africa, Spain, Taiwan, and Turkey*, vol. XXIII (Mar. 9, 2020) at 7-8 & Exhibit CVD-TR-4, excerpts attached as **Exhibit V-4**.

70 Letter from Government of Turkey to Sec'y Commerce, re: *Response of the Government of Turkey to Initial Questionnaire in Countervailing Duty Investigation on Brake Drums from the Republic of Turkey* (Sep. 26, 2026) (PUBLIC VERSION) at 24, attached as **Exhibit V-37**.

71 *See* Parteks Kağıt Endüstri A.Ş., Turquality, PARTEKS KAĞIT ENDÜSTRI A.Ş., attached as **Exhibit V-38**.

WSLPP from Turkey.[72] Accordingly, the Department should initiate an investigation into whether pizza box producers applied for or benefitted from this program.

a. Financial Contribution

This tax benefit provides a financial contribution in the form of revenue forgone by the GOT that would otherwise be due, pursuant to section 771(5)(D)(ii) of the Act.

b. Benefit

This program provides a benefit to the recipient in the amount of the tax savings from the program, pursuant to 19 C.F.R. § 351.509(a)(1).

c. Specificity

This tax program is specific under sections 771(5A)(A) and (B) of the Act, because the program is limited by law to export earnings.[73]

2. BITT: Exemption of Exchange Tax for Foreign Exchange Transactions

As the Department has previously found, the GOT provides countervailable subsidies through the exemption of exchange taxes for certain foreign exchange transactions.[74] There are three relevant legal measures that provide the GOT with the authority to authorize these exemptions. First, there is Presidential Decree No. 1106, dated May 15, 2019 ("Decree No. 1106").[75] This Decree increased the banking and insurance transaction tax ("BITT") rate to

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72 *See* WSLPP Initiation Checklist at 8, attached as **Exhibit V-23**.

73 *See, e.g.*, Preliminary Decision Memorandum accompanying *Certain Brake Drums from the Republic of Turkey*, 89 Fed. Reg. 95,740 (Dep't Commerce Dec. 3, 2024) (prelim. affirm. countervailing duty deter. and alignment of final deter. with final antidumping duty deter.) (ACCESS Barcode: 4670837-02) ("*Brake Drums from Turkey* PDM"); *see LDWP from Turkey* PDM at 14, *unchanged in LDWP from Turkey* IDM at 4; *OCTG from Turkey* IDM at 13.

74 *See Aluminum Extrusions from Turkey* IDM at cmt. 1; *Common Alloy Aluminum Sheet from Turkey* PDM at 23 (*unchanged in* final).

75 Letter from Government of Turkey to Sec'y Commerce, re: *Response of the Government of Turkey to Initial Questionnaire in Countervailing Duty Investigation on Brake Drums from the Republic of Turkey* (Sep. 26, 2026) (PUBLIC VERSION) at 24 & Exhibit 23, attached as **Exhibit V-37**.

0.1 percent on foreign exchange transactions except for the following types of transactions: (1) "{f}oreign exchange sales {between} banks and authorized institutions or {among} each other"; (2) foreign currency sales that are made to the Ministry of Treasury and Finance; and (3) "the payment of foreign currency loans, by the lender banks or banks that act as an intermediary in the use of the foreign currency loans."[76] Second, Presidential Decree No. 1149, dated June 17, 2019 ("Decree 1149"), amended Decree No. 1106 and amended the BITT exemption to include "{f}oreign exchange sales to enterprises {that have} an industrial registry certificate", and "{f}oreign exchange sales to exporters who are members of exporters' unions."[77] Finally, Law No. 7194, dated December 7, 2019, increased the BITT rate on foreign exchange transactions to 0.2 percent."[78] It appears that Decree No. 1106 was extended in May 2020.[79]

In the *Aluminum Extrusions from Turkey* and *Common Alloy Aluminum Sheet from Turkey* investigations, respondents received exemptions under this program.[80] The Department recently initiated on this program in *WSLPP from Turkey*.[81] The Department should initiate an investigation into this program to determine whether any of the pizza box producers and/or affiliated exporters used this program.

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[76] *Id.* at Article 1, pp. 6-7.

[77] *Id.* at 13 & Exhibit 23.

[78] Letter from Republic of Turkey, Ministry of Trade, Directorate General of Exports, to Sec'y Commerce, re: *Response of the Government of Turkey to Supplemental Questionnaire in Countervailing Duty Investigation on Common Alloy Aluminum Sheet from the Republic of Turkey* (July 20, 2020) at Exhibit 15, p. 11, excerpts attached as **Exhibit V-10**.

[79] Orbitax, *Turkey's Banking and Insurance Transactions Tax Extended to Forex Sales* (May 28, 2020), attached as **Exhibit V-39**.

[80] *Aluminum Extrusions* IDM at cmt. 1; *Common Alloy Aluminum Sheet from Turkey* PDM at 23 (unchanged in final).

[81] *See* WSLPP Initiation Checklist at 9, attached as **Exhibit V-23**.

a. Financial Contribution

This tax benefit provides a financial contribution in the form of revenue forgone by the GOT that would otherwise be due, pursuant to section 771(5)(D)(ii) of the Act.

b. Benefit

This program provides a benefit to the recipient in the amount of the tax savings from the program, pursuant to section 771(5)(E) of the Act and 19 C.F.R. § 351.509(a)(1).

c. Specificity

As the Department has found, this tax program is specific under sections 771(5A)(D)(i) and (iv) of the Act because "the program is limited to firms that conduct certain types of foreign exchange transactions that were exempted by law in Decree Nos. 1106 and 1149."[82]

3. BITT: Tax Exemption for Export Loans

As the Department has previously found, the GOT provides countervailable subsidies through the exemption of BITT for lending institutions and customers subject to the BITT for transactions and services regarding the exports.[83] The GOT implements this program through Article 4 of the Communiqué No. 2017/4 on Taxes, Duties and Fees Exemptions for Exports, Transit Trade, Sales and Deliveries Considered as Exports and Foreign Currency Earning Services and Activities.[84] Additionally, all loans associated with the export sales and foreign currency

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82 *See, e.g.*, *LDWP from Turkey* PDM at 16, *unchanged in LDWP from Turkey* IDM at 4; *OCTG from Turkey* IDM at 13.

83 *See* Issues and Decision Memorandum accompanying *Common Alloy Aluminum Sheet from the Republic of Turkey*, 91 Fed. Reg. 17,941 (Dep't Commerce Apr. 9, 2026) (final results of countervailing duty admin. rev.; 2023) (ACCESS Barcode: 4907345-02) ("*Common Alloy Aluminum Sheet from Turkey* AR2023 IDM") at cmt. 3; Issues and Decision Memorandum accompanying *Certain Aluminum Foil from the Republic of Turkey*, 90 Fed. Reg. 31,162 (Dep't Commerce July 14, 2025) (final results of countervailing duty admin. rev.; 2022) (ACCESS Barcode: 4790199-02) ("*Aluminum Foil from Turkey* IDM") at cmt. 4.

84 Communiqué on Tax, Duty, and Fee Exemptions for Exports, Transit Trade, Sales and Deliveries Deemed Exports, and Foreign-Currency-Earning Services and Activities (Export: 2017/4), Resmî Gazete No. 30070 (May 18, 2017) (Turkey), attached as **Exhibit V-40**.

services are exempt from BITT.[85] Moreover, the Department recently initiated on this program in *WSLPP from Turkey*.[86] The Department should initiate an investigation into this program to determine whether any of the pizza box producers and/or affiliated exporters used this program.

a. Financial Contribution

This tax benefit provides a financial contribution in the form of revenue forgone by the GOT that would otherwise be due, pursuant to section 771(5)(D)(ii) of the Act.

b. Benefit

This program provides a benefit to the recipient in the amount of the tax savings from the program, pursuant to section 771(5)(E) of the Act and 19 C.F.R. § 351.509(a)(1).

c. Specificity

As the Department has found, this tax program is specific under sections 771(5A)(A) and (B) of the Act, because it is limited to the exemption of a tax on export loans.

4. Inward Processing Certificates (Excluding Aspects Regarding "D-1" Certificates)

As the Department has previously found, the GOT's Inward Processing D-3 certificates are countervailable.[87] The Inward Processing Certificate ("IPC") program is administered by the Ministry of Economy and implemented by the Ministry of Trade.[88] Pursuant to the Ministry of Economy's Decree on Inward Processing Regime No. 2005/8391, companies can receive one of two IPCs for the exemption from customs duties and VAT payments on raw materials and

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85 *Id.*

86 *See* WSLPP Initiation Checklist at 9-10, attached as **Exhibit V-23**.

87 *See, e.g.*, *LDWP from Turkey* PDM at 19-21, *unchanged in LDWP from Turkey* IDM at 5.

88 Letter from Government of Turkey to Sec'y Commerce, re: *Response of the Government of Turkey to Initial Questionnaire in Countervailing Duty Investigation on Brake Drums from the Republic of Turkey* (Sep. 26, 2026) (PUBLIC VERSION) at 37-39, attached as **Exhibit V-37**.

intermediate goods upon importation: D-1 and D-3 certificates.[89] The Department has previously found that the D-1 certificates are not countervailable,[90] and as noted above, has found that D-3 certificates are countervailable. D-3 certificates can be used to receive customs duties and VAT exemptions used for imported goods used in the production of goods sold in the domestic market.[91] As the Department has previously recognized, while the D-3 certificates are not contingent on export performance, "receipt of D-3 certificates is contingent upon the firm holding an {IPC}, and that in granting IPCs, the GOT solicits information regarding the export activities of the applying firms."[92]

Paper inputs are one of the raw materials used to produce pizza boxes. Turkey was the largest importer of upstream paper products from Russia in 2025, as discussed in the transnational provision of paper products for LTAR.[93] Thus, it is likely that pizza box producers in Turkey could have qualified for this program. Additionally, the Department recently initiated on this program in *WSLPP from Turkey*.[94] The Department should investigate whether any pizza box producers received benefits under this program during the POI.

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89 *Id.* at 38.

90 *See LDWP from Turkey* IDM.

91 Letter from Government of Turkey to Sec'y Commerce, re: *Response of the Government of Turkey to Initial Questionnaire in Countervailing Duty Investigation on Brake Drums from the Republic of Turkey* (Sep. 26, 2026) (PUBLIC VERSION) at 37-39, attached as **Exhibit V-37**.

92 *LDWP from Turkey* PDM at 20.

93 UN Comtrade Imports Into Turkey: 4804, attached as **Exhibit V-41**.; UN Comtrade Multi-Year World Imports: 4804, attached as **Exhibit V-99**.

94 *See* WSLPP Initiation Checklist at 8, attached as **Exhibit V-23**.

a. Financial Contribution

This program provides financial contributions in the form of revenue forgone pursuant to section 771(5)(D)(ii) of the Act.[95]

b. Benefit

This program provides a benefit in the form of the "tax savings to the company pursuant to section 771(5)(E) of the Act."[96]

c. Specificity

As the Department has previously found, this program is export specific under section 771(5A)(B) because IPC eligibility, which is required to obtain a D-3 certificate, is contingent on export activities.[97]

5. Special Consumption Tax Refund

The GOT normally applies a "special consumption tax" to certain toxic or hazardous goods (*i.e.*, principally solvents, mineral oils, lubricants, and similar chemical inputs listed in List (I), Schedule (B) of Special Consumption Tax Law No. 4760) at above-ordinary rates in order to discourage their use.[98] Where a manufacturer holding an Industrial Registry Certificate purchases a Schedule (B) good and consumes it in the production of a good not listed in List (I) within twelve months of purchase, the special consumption tax previously levied on that input is refunded to the

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95 *LDWP from Turkey* PDM at 20, *unchanged in LDWP from Turkey* IDM.

96 *Id.*

97 *Id.*

98 *See* Memorandum from James Maeder, Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations, to Jeffrey I. Kessler, Assistant Secretary for Enforcement and Compliance, re: *Post-Preliminary Analysis of Countervailing Duty Investigation of Common Alloy Aluminum Sheet from the Republic of Turkey* (Dec 28, 2020) at 4-5, attached as **Exhibit V-42**; Special Consumption Tax Law No. 4760 (Turkey) (June 6, 2002), List (I), Sched. (B), attached as **Exhibit V-43**; *see also* Decree on the Excise Tax Levied on the Goods Included in Schedule (B) of List No. (I) Annexed to Excise Tax Law No. 4760, No. 2012/3792 (Oct. 10, 2012) (Turkey), attached as **Exhibit V-44**.

manufacturer.[99] The Department has countervailed this program in *Common Alloy Aluminum Sheet from Turkey* and *Aluminum Foil from Turkey AR2022*.[100]

Pizza box production is chemical-intensive in precisely the manner this program rewards. Turkish pizza box producers apply flexographic and offset inks, solvent-based and UV-cured varnishes, adhesives, release agents, wash-up solvents, and moisture- and grease-barrier coatings to corrugated and cartonboard substrates, and operate high-speed corrugators, flexo-folder-gluers, and die-cutters requiring specialty lubricants and hydraulic oils. Turkish producers advertise this converting capability directly. Kapak Ambalaj produces pizza boxes with details on its manufacturing process,[101] and other Turkish producers advertise pizza boxes with up to five- and six-color printing, glossy and matte lamination, and food-grade coatings.[102] The finished pizza box is not a List (I) good. Each of these Schedule (B) inputs is therefore consumed in the production of a non-listed good well within the twelve-month statutory window, and every Turkish pizza box producer must, as a manufacturer, hold an Industrial Registry Certificate. Turkish pizza box producers were accordingly eligible to claim, and Petitioners allege did claim, special consumption tax refunds during the POI.

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99 Memorandum from James Maeder, Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations, to Jeffrey I. Kessler, Assistant Secretary for Enforcement and Compliance, re: *Post-Preliminary Analysis of Countervailing Duty Investigation of Common Alloy Aluminum Sheet from the Republic of Turkey* (Dec 28, 2020) at 4-5, attached as **Exhibit V-42**.

100 *See Common Alloy Aluminum Sheet from Turkey* IDM at 14; *Aluminum Foil from Turkey* IDM at 4.

101 Manufacturer Corrugated-Cardboard-Box, Kapak Ambalaj, attached as **Exhibit V-45**.

102 Pizza Boxes, Kutu Fabrikasi®, Pizza Boxes, attached as **Exhibit V-46**; Pakoro, Top 10 Pizza Box Manufacturers in Turkey (Jan. 24, 2025), attached as **Exhibit V-47**.

a. Financial Contribution

Refunds of the special consumption tax confer a financial contribution in the form of either revenue foregone that is otherwise due under 19 U.S.C. § 1677(5)(D)(ii) or a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).[103]

b. Benefit

The benefit is the amount of revenue foregone pursuant to 19 C.F.R. § 351.509(a)(1), or, in the alternative, the amount of the refund received pursuant to 19 C.F.R. § 351.504(a).[104]

c. Specificity

Although any registered manufacturer is nominally eligible, the Department has determined that the actual recipients of this refund "consist of a group of enterprises purchasing toxic or hazardous materials used in the production of non-toxic/hazardous materials within 12 months," and that the program is therefore de facto specific because the actual recipients are limited in number to a group of enterprises or industries under 19 U.S.C. § 1677(5A)(D)(iii)(I).[105] The GOT itself has reported that a single manufacturing sector accounted for as little as 0.1 to 1.2 percent of program recipients, confirming the narrow universe of actual users.[106]

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[103] 19 U.S.C. § 1677(5)(D)(i)-(ii).

[104] 19 C.F.R. §§ 351.504(a), 351.509(a)(1).

[105] Memorandum from James Maeder, Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations, to Jeffrey I. Kessler, Assistant Secretary for Enforcement and Compliance, re: *Post-Preliminary Analysis of Countervailing Duty Investigation of Common Alloy Aluminum Sheet from the Republic of Turkey* (Dec 28, 2020) at 5, attached as **Exhibit V-42** (*unchanged in* final); *accord Common Alloy Aluminum Sheet from Turkey* AR2023 IDM at cmt. 3.

[106] Memorandum from James Maeder, Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations, to Jeffrey I. Kessler, Assistant Secretary for Enforcement and Compliance, re: *Post-Preliminary Analysis of Countervailing Duty Investigation of Common Alloy Aluminum Sheet from the Republic of Turkey* (Dec 28, 2020) at 4, attached as **Exhibit V-42** (citing Letter from Republic of Turkey, Ministry of Trade, Directorate General of Exports, to Sec'y Commerce, re: *Response of the Government of Turkey to Supplemental Questionnaire in Countervailing Duty Investigation on Common Alloy Aluminum Sheet from the Republic of Turkey* (July 20, 2020), excerpts attached as **Exhibit V-10**).

D. Export Credit Bank of Turkey Programs

Export Credit Bank of Turkey (the "ExIm Bank") is a wholly-government owned bank[107] that is the "official export credit agency in Turkey" [108] and has a primary objective "to develop exports, to diversify exported goods and services, to introduce new markets for exported goods, to increase the share of exporters in international trade, to provide the necessary support in their initiatives, to provide exporters and contractors and investors operating abroad with competitiveness and assurance in international markets, to support and encourage investments to be made abroad and the production and sale of investment goods for export purposes." [109] As noted on the ExIm Bank's webpage:

> Turk Eximbank conducts "International Credit and Guarantee" programs aimed at developing economic and political relations between Turkey and other countries and "Credit Insurance" programs that cover export sector's exposure against political and commercial risks, as well as "Export Credit" programs, which provide the export sector with low cost financing.[110]

Additionally, the ExIm Bank's "main objectives" include: "{i}ncreasing the volume of exports;" "{d}iversification of export goods and services;" {d}eveloping new export markets; {i}ncreasing the exporters' share of international trade and providing necessary support for their initiatives; {g}aining competitiveness and bringing assurance to exporters, overseas contractors and investors on the international markets; and {p}romoting and supporting the production and sale of investment goods for export through overseas investments."[111] In order to meet these objectives,

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[107] ExIm Bank 2025 Annual Report at 198, attached as **Exhibit V-48** ("The sole shareholder of the Bank is the Ministry of Treasury and Finance of the Republic of Turkey.").

[108] *Id.* at Contents.

[109] ExIm Bank Website Excerpt, *Corporate*, attached as **Exhibit V-49**.

[110] *Id.*

[111] *Id.*

the ExIm Bank provides "a variety of short, medium- and long-term cash and non-cash credit, insurance and guarantee programs" to certain entities, including "exporters, export-oriented manufacturers, and overseas investors and contractors{.}"[112]

As we detail below, the Department has investigated and found countervailable several of the ExIm Bank's programs.[113]

1. Export Financing: Rediscount Loan Program

As the Department has previously found, the GOT, through the ExIm Bank, provides countervailable loans to certain exporters.[114] Under the rediscount program, the ExIm Bank offers two forms of financing: pre-shipment and post-shipment.

Through the pre-shipment program, the ExIm Bank finances exporters during the pre-shipment period at "advantageous conditions" by providing export credits to exporters, which can be used in several foreign currencies.[115] Eligible beneficiaries are "{e}xporters, manufacturer-exporters, manufacturers that produce goods for export{,} and foreign exchange earning services."[116] The maximum amount of this financing under program limits "are determined within the scope of the operational manual. Firm limits are determined on a firm basis as a result of Bank's analysis."[117] The post-shipment rediscount program provides post-shipment discounts to Turkish

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112 *Id.*

113 *See, e.g.*, *Brake Drums from Turkey* IDM; *Common Alloy Aluminum Sheet from Turkey* PDM; *OCTG from Turkey* IDM at 14-15; Issues and Decision Memorandum accompanying *Oil Country Tubular Goods from the Republic of Turkey*, 84 Fed. Reg. 68,115 (Dep't Commerce Dec. 13, 2019) (final results of countervailing duty admin. rev.; 2017) (ACCESS Barcode: 3918930-02) at 4.

114 *See, e.g.*, *Brake Drums from Turkey* IDM at 5; *Common Alloy Aluminum Sheet from Turkey* PDM at 20; *see LDWP from Turkey* PDM at 15, *unchanged in LDWP from Turkey* IDM at 4.

115 ExIm Bank Website Excerpt, *Rediscount Credit Program*, attached as **Exhibit V-50**.

116 *Id.*

117 *Id.*

exporters and manufactures that export Turkish-origin goods, with a term of up to 360 days.[118] The maximum amount of this financing is USD 350 million per company, and up to USD 400 million for foreign stock corporations."[119]

In its most recent annual report, for 2025, the ExIm Bank reports that its pre-shipment and post-shipment rediscount credit program amounted to USD 16.2 billion in 2025, accounting for 60.5 percent of the ExIm Bank's total loan volume during that year.[120] Turkish pizza box producers are significant exporters and likely will have applied for or used this program. For example, Parteks Kağıt Endüstri A.Ş. states on its website that it is part of the Turquality program, which serves to support exports.[121] Moreover, the Department recently initiated on this program in *WSLPP from Turkey*.[122] Accordingly, the Department should initiate an investigation into whether pizza box producers applied for or benefitted from this program.

a. Financial Contribution

This program provides financial contributions in the form of direct transfer of funds pursuant to section 771(5)(D)(i) of the Act.

b. Benefit

Pursuant to section 771(5)(E)(ii) of the Act and 19 C.F.R. § 351.505(a), this program confers a benefit "equal to the difference between the amount paid by the company for the loans" "and the amount the company would have paid on comparable commercial loans."[123]

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118 ExIm Bank Website Excerpt, *Post Shipment Rediscount Credit Program*, attached as **Exhibit V-51**.

119 *Id.*

120 ExIm Bank 2025 Annual Report at 115, attached as **Exhibit V-48**.

121 *See* Parteks Kağıt Endüstri A.Ş., Turquality, PARTEKS KAĞIT ENDÜSTRI A.Ş., attached as **Exhibit V-38**.

122 *See* WSLPP Initiation Checklist at 11, attached as **Exhibit V-23**.

123 *See, e.g.*, *Brake Drums from Turkey* IDM; *Common Alloy Aluminum Sheet from Turkey* PDM at 20-21.

c. Specificity

This program is export specific under section 771(5A)(B) of the Act because it is contingent on export performance.

2. Pre-Shipment Export Credit Program

As the Department has previously found, the GOT, through the ExIm Bank, provides countervailable loans in the form of pre-shipment export credits.[124] Through the pre-shipment program, the ExIm Bank finances exporters during the pre-shipment period to develop their export trades, diversify their range of products and services, and find new markets.[125] These loans are made through intermediary banks, with companies able to receive a maximum of USD 25 million.[126] Since Turkish pizza box producers exported goods to the United States during the POI, they are eligible to receive a financial contribution and benefit under this program. Moreover, the Department recently initiated on this program in *WSLPP from Turkey*.[127] Accordingly, the Department should initiate an investigation into whether pizza box producers applied for or benefitted from this program.

a. Financial Contribution

This program provides financial contributions in the form of direct transfer of funds pursuant to section 771(5)(D)(i) of the Act.

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124 *See* Issues and Decision Memorandum accompanying *Certain Steel Nails from the Republic of Turkey*, 87 Fed. Reg. 51,339 (Dep't Commerce Aug. 22, 2022) (final affirm. countervailing duty deter.) (ACCESS Barcode: 4275038-02) ("*Steel Nails from Turkey* IDM") at 5.

125 ExIm Bank Website Excerpt, *Pre-Shipment Export Credit Program*, attached as **Exhibit V-52**.

126 *Id.*

127 *See* WSLPP Initiation Checklist at 11, attached as **Exhibit V-23**.

b. Benefit

Pursuant to section 771(5)(E)(ii) of the Act and 19 C.F.R. § 351.505(a), this program confers a benefit "equal to the difference between the amount paid by the company for the loans" "and the amount the company would have paid on comparable commercial loans."[128]

c. Specificity

This program is export specific under section 771(5A)(B) of the Act because it is contingent on export performance.

3. Pre-Export Credit Program

As the Department has previously found, the GOT, through the ExIm Bank, provides countervailable loans in the form of pre-export credits.[129] Through the pre-export program, the ExIm Bank meets the financial needs of exporters during the pre-shipment period.[130] These loans are available to a maximum of USD 25 million.[131] Since Turkish pizza box producers exported goods to the United States during the POI, they are eligible to receive a financial contribution and benefit under this program. Moreover, the Department recently initiated on this program in *WSLPP from Turkey*.[132] Accordingly, the Department should initiate an investigation into whether pizza box producers applied for or benefitted from this program.

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128 *See, e.g.*, *Brake Drums from Turkey* IDM; *Common Alloy Aluminum Sheet from Turkey* PDM at 20-21.

129 *See* Issues and Decision Memorandum accompanying *Prestressed Concrete Steel Wire Strand from the Republic of Turkey*, 85 Fed. Reg. 80,005 (Dep't Commerce Dec. 11, 2020) (final affirm. countervailing duty deter. and final negative critical circumstances deter.) (ACCESS Barcode: 4062766-02) ("*PC Strand from Turkey* IDM") at 16.

130 *See* ExIm Bank Website Excerpt, *Pre-Export Credit Program*, attached as **Exhibit V-53**.

131 *See id.*

132 *See* WSLPP Initiation Checklist at 11-12, attached as **Exhibit V-23**.

a. Financial Contribution

This program provides financial contributions in the form of direct transfer of funds pursuant to section 771(5)(D)(i) of the Act.

b. Benefit

Pursuant to section 771(5)(E)(ii) of the Act and 19 C.F.R. § 351.505(a), this program confers a benefit "equal to the difference between the amount paid by the company for the loans" "and the amount the company would have paid on comparable commercial loans."[133]

c. Specificity

This program is export specific under section 771(5A)(B) of the Act because it is contingent on export performance.

4. Export Financing: Export-Oriented Working Capital Credit (Also Known as Export-Oriented Business Investment Loans)

As the Department has previously found, the ExIm Bank's Export Oriented Working Capital Credit Program provides countervailable loans to certain manufacturers and exporters.[134] Specifically, the ExIm Bank offers preferential medium- to long-term financing to certain entities including "{e}xporters, manufacturers, {and} manufacturer-exporters," through Export-Oriented Business Investment Loans.[135] Particularly, loans from this program are for exporters' and manufacturers' purchases of "raw material, intermediate goods, final goods, {and} final product purchasing transactions" within 180 days before the credit application, and for "electricity, water, natural gas, {and} personnel costs" for a period of one month.[136] The maximum limit for this

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133 *See, e.g.*, *Brake Drums from Turkey* IDM; *Common Alloy Aluminum Sheet from Turkey* PDM at 20-21.

134 *See Common Alloy Aluminum Sheet from Turkey* PDM at 20-21.

135 ExIm Bank Website Excerpt, *Export-Oriented Working Capital Credit Program*, attached as **Exhibit V-54**.

136 *Id.*

financing is USD 75 million per company, and these loans may be issued in either Euros or in USD.[137]

As noted above, Turkish pizza box producers are significant exporters and likely will have applied for or used this program.[138] Moreover, the Department recently initiated on this program in *WSLPP from Turkey*.[139] Accordingly, the Department should initiate an investigation into whether pizza box producers applied for or benefitted from this program.

a. Financial Contribution

This program provides financial contributions in the form of direct transfer of funds pursuant to section 771(5)(D)(i) of the Act.

b. Benefit

Pursuant to section 771(5)(E)(ii) of the Act and 19 C.F.R. § 351.505(a), this program confers a benefit "equal to the difference between the amount paid by the company for the loans" "and the amount the company would have paid on comparable commercial loans."[140]

c. Specificity

This program is export specific under section 771(5A)(B) of the Act because it is contingent on export performance.

5. Export-Oriented Investment Credit Program

Through the Export-Oriented Investment Credit Program (*i.e.*, the Investment Credit for Export Program), the ExIm Bank makes middle- and long-term financing up to USD 75 million,

[137] *Id.*

[138] *See* Parteks Kağıt Endüstri A.Ş. website excerpt, Turquality, PARTEKS KAĞIT ENDÜSTRI A.Ş., attached as **Exhibit V-38**.

[139] *See* WSLPP Initiation Checklist at 12, attached as **Exhibit V-23**.

[140] *See, e.g.*, *Common Alloy Aluminum Sheet from Turkey* PDM at 21.

in either USD or Euros, available to exporters and manufacturer-exporters for the purpose of financing machines, equipment, and accessories used in the production of goods for export.[141] As pizza box producers exported goods to the United States during the POI, they are eligible to benefit under this program.[142] The Department previously countervailed this program in *Prestressed Concrete Steel Wire Strand* ("*PC Strand*") *from Turkey*.[143]

a. Financial Contribution

This program provides financial contributions in the form of direct transfer of funds from the GOT pursuant to section 771(5)(D)(i) of the Act.

b. Benefit

Pursuant to section 771(5)(E)(ii) of the Act and 19 C.F.R. § 351.505, this program confers a benefit equal to the difference between the amount paid by the company for the loan and the amount the company would have paid for comparable commercial loans.[144]

c. Specificity

This program is export specific under sections 771(5A)(A) and (B) of the Act because it is contingent on export performance.

6. Specific Export Credit Program

The ExIm Bank provides preferential loans under its Export-Oriented Investment Credit Program. Specifically, the ExIm Bank provides financing for machinery, equipment, and accessory expenditures, "which need a middle- or long-term financing because of their sustainability or long-

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141 ExIm Bank Website Excerpt, *Export-Oriented Investment Credit Program*, attached as **Exhibit V-55**.

142 U.S. Imports of 4819.10.0020, attached as **Exhibit V-1**.

143 *See PC Strand from Turkey* IDM at 16.

144 *See, e.g.*, *id.* at 20.

term usage properties on the basis of the amount excluding vat."[145] Qualifying entities are listed as the following: manufacturers, manufacturer-exporters, firms operating foreign exchange earning services, exporters from Turkey, and companies with current operating licenses regarding to produce or purchase-sale in free trade zones in Turkey.[146] Funding limits and thresholds as well as other terms are determined on a case-by-case basis.

The Department found this program to be countervailable in *Aluminum Foil from Turkey*.[147] Moreover, the Department recently initiated on this program in *WSLPP from Turkey*.[148] To the extent that any pizza box producer purchased any of the qualifying items for manufacturing, they likely benefitted from this program.

a. Financial Contribution

This program provides financial contributions in the form of direct transfer of funds pursuant to section 771(5)(D)(i) of the Act.

b. Benefit

Pursuant to section 771(5)(E)(ii) of the Act and 19 C.F.R. § 351.505, this program confers a benefit equal to the difference between the amount paid by the company for the loan and the amount the company would have paid comparable commercial loans.

c. Specificity

This program is export specific under sections 771(5A)(A) and (B) of the Act because it is contingent on export performance.

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145 ExIm Bank Website Excerpt, *Export-Oriented Investment Credit Program*, attached as **Exhibit V-55**.

146 ExIm Bank Website Excerpts, *Specific Export Credit Program*; *ICIEC Credit Program*; *MIGA Credit Program*; *World Bank Credit Program*, combined and attached as **Exhibit V-56**.

147 *See Aluminum Foil from Turkey* IDM at 4.

148 *See* WSLPP Initiation Checklist at 12, attached as **Exhibit V-23**.

7. Export Buyer's Credit

The ExIm Bank's provision of preferential financing under its Export Buyer's Credit program is countervailable. Specifically, the purpose of the program "is to provide financing to the foreign buyers/employers of Turkish exporters/contractors."[149] Under this program, beneficiaries are granted a two-year repayment period for "the export of durable & nondurable consumer goods" and up to ten years for the "export of capital goods & projects."[150] Beneficiaries are provided with four options under this scheme: international project loans, buyer's credits through domestic banks, buyer's credits through foreign banks, and buyer's credits through sovereign guarantee.[151] Of relevance to pizza box producers are the credits through domestic and foreign banks. To facilitate the program through domestic and foreign banks, the ExIm Bank serves as the intermediary and "extend{s} buyer's credit through foreign branches, subsidiaries{,} and correspondent banks of domestic banks"[152] and through "credit lines granted to the reputable foreign banks after a thorough analysis."[153]

The Department determined this program to be countervailable in *PC Strand from Turkey*,[154] and the Department initiated an investigation into this program in *WSLPP from Turkey*.[155] Turkish pizza box producers likely benefitted from this program.

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149 ExIm Bank Website Excerpt, *Buyer's Credits*, attached as **Exhibit V-57**.

150 *Id.*

151 *Id.*

152 *See* ExIm Bank Website Excerpt, *Buyer's Credits Through Domestic Banks*, attached as **Exhibit V-58**.

153 *See* ExIm Bank Website Excerpt, *Buyer's Credits Through Foreign Banks*, attached as **Exhibit V-59**.

154 *See PC Strand from Turkey* IDM at 17.

155 *See* WSLPP Initiation Checklist at 13, attached as **Exhibit V-23**.

a. Financial Contribution

This program provides financial contributions in the form of direct transfer of funds pursuant to section 771(5)(D)(i) of the Act.

b. Benefit

Pursuant to section 771(5)(E)(ii) of the Act and 19 C.F.R. § 351.505, this program confers a benefit "equal to the difference between the amount paid by the company for the loan" "and the amount the company would have paid on comparable commercial loans."

c. Specificity

This program is export specific under sections 771(5A)(A) and (B) of the Act because it is contingent on export performance.

8. Export Credit Guarantees (Also Known as Letter of Guarantee Program)

The ExIm Bank provides letters of guarantee to exporters "in order to enable them to enter new markets and to enhance their business volumes {} abroad."[156] The program is limited to manufacturer-exporters, contract firms, and shipbuilding firms.[157] As described above, Turkish pizza box producers exported goods to the United States during the POI, which means they are eligible to benefit under this program. The Department recently initiated an investigation into this program in *WSLPP from Turkey*.[158] Turkish pizza box producers likely benefitted from this program.

156 *See* ExIm Bank Website Excerpt, *Letter of Guarantee Program*, attached as **Exhibit V-60**.

157 *Id.*

158 *See* WSLPP Initiation Checklist at 13, attached as **Exhibit V-23**.

a. Financial Contribution

This program provides financial contributions in the form of direct transfer of funds pursuant to section 771(5)(D)(i) of the Act.

b. Benefit

Pursuant to section 771(5)(E)(ii) of the Act and 19 C.F.R. § 351.506(a)(1), to the extent that the total amount a firm pays for the loan with the government-provided guarantee is less than the total amount the firm would pay for a comparable commercial loan that the firm could actually obtain on the market absent the government provided guarantee, including any difference in guarantee fees, the program confers a benefit.

c. Specificity

This program is export specific under sections 771(5A)(A) and (B) of the Act because it is contingent on export performance.

E. Grant Programs

1. Turquality Program

As the Department has previously found, the GOT provides countervailable benefits to certain companies "during the brand building process both at home and abroad" in order to "enhance branding efforts of companies and to create a positive public opinion for Turkish products."[159] The Overseas Branding of Turkish Products, Promotion of Turkish Product Image and Supporting Turquality® program is authorized pursuant to Communiqué No. 2006/4 of the Monetary-Credit and Coordination Council, dated May 11, 2006.[160] Under this program, the GOT

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[159] Letter from Government of Turkey to Sec'y Commerce, re: *Response of the Government of Turkey to Initial Questionnaire in Countervailing Duty Investigation on Brake Drums from the Republic of Turkey* (Sep. 26, 2026) (PUBLIC VERSION) at 85, attached as **Exhibit V-37**.

[160] *Id.* at 86.

offers financing and reimbursements for expenses including "international trademark registration, certification and quality marks, salaries of fashion/industrial designers and product development engineers, and promotional activities."[161] As the GOT provided during the *Common Alloy Aluminum Sheet from Turkey* investigation, eligibility is also evaluated "according to their potential to create an international and positive brand image as a whole."[162]

In *Common Alloy Aluminum Sheet from Turkey*, one of the mandatory respondents reported receiving funds from this program.[163] Pizza box producers also likely benefited from this program, for example through the receipt of funding for certification and quality marks, or those that are creating "international and positive brand image as a whole." Indeed, pizza box producer Parteks Kağıt Endüstri A.Ş. states on its website that it has "successfully completed these audit processes and entered the scope of the Turquality Brand Support Program."[164] Moreover, the Department recently initiated on this program in *WSLPP from Turkey*.[165] Accordingly, the Department should initiate an investigation into whether any Turkish pizza box producers benefitted from this program during the POI and AUL period.

a. Financial Contribution

The customs duty exemptions constitute a financial contribution in the form of revenue forgone within the meaning of section 771(5)(D)(ii) of the Act.

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161 *Common Alloy Aluminum Sheet from Turkey* PDM at 23.

162 *Id.*

163 *See id.* at 23-24.

164 *See* Parteks Kağıt Endüstri A.Ş. website excerpt, Turquality, PARTEKS KAĞIT ENDÜSTRI A.Ş., attached as **Exhibit V-38**.

165 *See* WSLPP Initiation Checklist at 15, attached as **Exhibit V-23**.

b. Benefit

Pursuant to section 771(5)(D)(i) of the Act and 19 C.F.R. § 351.504(a), the grant program confers a benefit equal to the amount of the grant received by the company.[166] To the extent that companies have received financing to support their trade and promotional activities, a benefit exists pursuant to 19 C.F.R. § 351.505(a).

c. Specificity

As the Department has previously found, this program is specific pursuant to section 771(5A)(B) of the Act because it is contingent on export performance.[167]

2. Grants Through the Scientific and Technological Research Council of Turkey (TÜBİTAK)

The GOT provides grants for designated research and development ("R&D") projects through the Scientific and Technological Research Council of Turkey ("TÜBİTAK") to support the research, technology development, and innovation activities of Turkish companies.[168] The TÜBİTAK 1515 Frontier R&D Laboratory Support Program, commissioned to make Turkey "a global attraction center in certain scientific and technological areas," provides support equal to 75 percent of an approved R&D budget, capped at TRY 10 million, to companies that incurred at least TRY 15 million of R&D expenditures in any year within the preceding three years.[169] TÜBİTAK separately administers the 1511 R&D and Innovation Projects in Priority Areas Grant Program,

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[166] *See, e.g.*, *Common Alloy Aluminum Sheet from Turkey* PDM at 23-24.

[167] *Id.* at 24 (*unchanged in* final) ("As the GOT stated that applicants for funds under this program are evaluated according to their potential to create a positive international brand image, and because Assan reported that its application was reviewed by the "Exporters' Association Union," we also preliminarily determine that the program is contingent upon export performance and is specific pursuant to section 771(5A)(B) of the Act.").

[168] Republic of Turkey Investment & Finance Office, *Investment Incentive System of Turkey* (Jan. 2026), attached as **Exhibit V-61**.

[169] TÜBİTAK (Turkey Bilimsel ve Teknolojik Araştırma Kurumu), 1515 - Frontier R&D Laboratory Support Programme, attached as **Exhibit V-62**; Republic of Turkey Investment & Finance Office, *Investment Incentive System of Turkey* (May 2023), attached as **Exhibit V-63**.

which is administered on a call-for-proposals basis in priority areas designated by the TÜBİTAK Executive Board, together with the 1501 Industrial R&D Program, the 1507 SME R&D Program, and the 1707 Order-Based R&D Program.[170]

The Turkish pizza box industry is an active R&D participant. Ankutsan manufactures pizza boxes and states that it "holds the title of being the first R&D {c}enter in the sector approved by the Ministry" with an R&D center established in 2017, and describes facilities "established in the Industry 4.0" framework with "innovative teams" developing new box structures and printing techniques.[171] The Department initiated on and examined TÜBİTAK grants in *PC Strand from Turkey*, *Common Alloy Aluminum Sheet from Turkey*, *Aluminum Extrusions from Turkey*, and *Brake Drums from Turkey*.[172] Moreover, the Department recently initiated on this program in *WSLPP from Turkey*.[173]

a. Financial Contribution

This program provides financial contributions in the form of direct transfer of funds pursuant to 19 U.S.C. § 1677(5)(D)(i).[174]

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170 TÜBİTAK, Implementation Principles for the 1511 — Research, Technology Development and Innovation Projects in Priority Areas Grant Programme, arts. 2, 5-6 (as amended Nov. 29, 2019), attached as **Exhibit V-64**; Republic of Turkey Investment & Finance Office, *Investment Incentive System of Turkey* (May 2023), attached as **Exhibit V-63**.

171 Ankutsan, About Us, attached as **Exhibit V-9**.

172 *See* Preliminary Decision Memorandum accompanying *Prestressed Concrete Steel Wire from the Republic of Turkey*, 85 Fed. Reg. 59,287 (Dep't Commerce Sep. 21, 2020) (prelim. affirm. countervailing duty deter., prelim. affirm. critical circumstances deter., in part) (ACCESS Barcode: 4026877-02) ("*PC Strand from Turkey* PDM") at 27-28; *see also Aluminum Extrusions from Turkey* IDM at 7 & cmt. 5; *see also Brake Drums from Turkey* PDM at 13 and 27.

173 *See* WSLPP Initiation Checklist at 13-14, attached as **Exhibit V-23**.

174 TÜBİTAK, Implementation Principles for the 1511 — Research, Technology Development and Innovation Projects in Priority Areas Grant Programme, art. 6 (Turk.) (as amended Nov. 29, 2019), attached as **Exhibit V-64**.

b. Benefit

Pursuant to 19 C.F.R. § 351.504(a), this program confers a benefit equal to the amount of reimbursement provided to the company.

c. Specificity

This program is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) because eligibility is expressly limited by TÜBİTAK's implementation principles to R&D projects falling within "priority areas" and other subjects designated by the TÜBİTAK Executive Board through published calls for support, rather than being available on neutral and objective criteria for all companies. In the alternative, the program is de facto specific under 19 U.S.C. § 1677(5A)(D)(iii)(I) because the actual recipients of TÜBİTAK grants are limited in number. Additionally, the Department has also determined that TÜBİTAK grants under the 1511 program are specific pursuant to 19 U.S.C. § 1677(5A)(D)(iv) because they are only available to companies located in designated geographic regions.[175]

3. Foreign Market Research and Market Entry Support

The GOT's Ministry of Trade reimburses Turkish companies engaged in industrial or commercial activities for expenses incurred in researching and entering foreign markets. The program was established in 2011 by Communiqué No. 2011/1 on Support for Market Research and Market Entry, and was subsequently carried forward under the Decree on Export Supports, Decree No. 5973 (Aug. 18, 2022).[176] Support is provided at a rate of 70 percent of the cost of international market research trips, 60 percent of the cost of market reports and foreign company

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[175] *PC Strand from Turkey* PDM at 28 (internal citation omitted), *unchanged in PC Strand from Turkey* IDM.

[176] Communiqué No. 2011/1 on Market Research and Market-Entry Support, arts. 1-25 (Turk. Ministry of Trade, effective Nov. 24, 2016) (as amended through Apr. 5, 2018), attached as **Exhibit V-65**; Presidency of the Republic of Turkey, Official Gazette No. 31927 (Aug. 18, 2022), Presidential Decision No. 5973, *Decision on Export Supports*, attached as **Exhibit V-66**.

acquisitions, 75 percent of the cost of acquiring foreign companies possessing advanced technology, and 80 percent of the cost of subscriptions to e-commerce sites.[177]

The Department has countervailed this program in *Aluminum Extrusions from Turkey* and *PC Strand from Turkey*.[178] Moreover, the Department recently initiated on this program in *WSLPP from Turkey*.[179] Turkish pizza box producers pursue the foreign-market activities this program subsidizes. Turkish pizza box suppliers maintain English-language export catalogues and quote FOB prices per piece for container-load orders,[180] list on cross-border business-to-business e-commerce platforms including Europages, TradeKey, ExportHub, and go4WorldBusiness,[181] and solicit foreign commercial partners through formal EU-facing partnership platforms.[182] At least one Turkish pizza box producer, Ankustan, has established an overseas sales agent to service export orders to the United States.[183] Therefore, the Department should investigate whether producers of pizza boxes benefitted from this program.

a. Financial Contribution

Grants under this program confer a financial contribution in the form of a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).

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177 Republic of Turkey Investment & Finance Office, *Investment Incentive System of Turkey* (Jan. 2026), attached as **Exhibit V-61**; Republic of Turkey Investment & Finance Office, *Investment Incentive System of Turkey* (May 2023), attached as **Exhibit V-63**.

178 *Aluminum Extrusions from Turkey* IDM at 7; *PC Strand from Turkey* IDM at 15.

179 *See* WSLPP Initiation Checklist at 14, attached as **Exhibit V-23**.

180 Turkey Pizza Box, Turkish Pizza Box Manufacturers—Made in Turkey, TradeKey, attached as **Exhibit V-67**.

181 *See, e.g.*, *Pizza Boxes Turkey: B2B Companies and Suppliers*, Europages, attached as **Exhibit V-68**; *Zeray Packaging Box and Box Manufacturing: About the Supplier and Service Provider from Turkey*, Go4WorldBusiness, attached as **Exhibit V-69**.

182 *Turkish Packaging Company Offering Eco-Friendly Cardboard Box Solutions Seeks Global Distributors and Partners*, Enterprise Europe Network (Sep. 11, 2025), attached as **Exhibit V-70**.

183 Ankutsan Packaging, Thomasnet, attached as **Exhibit V-71**; Contact, Ankutsan, attached as **Exhibit V-72**.

b. Benefit

The benefit is the amount of the grant received, pursuant to 19 C.F.R. § 351.504(a)(1).

c. Specificity

Because funds under this program are available only to support the costs of entering and researching foreign markets (*i.e.*, exporters and prospective exporters), assistance is contingent upon export performance and is therefore specific as an export subsidy under 19 U.S.C. § 1677(5A)(A) and (B).

4. Support for the Development of International Competitiveness

Companies located in OIZs, or that are members of a trade or exporters union, are eligible to receive assistance under the Support for the Development of International Competitiveness program, known by its Turkish acronym, UR-GE, and originally implemented through Communiqué No. 2010/8.[184] Benefits are channeled through "cooperation institutions" such as trade and exporters unions or OIZ administrations, and consist of: (1) up to USD 400,000 for requirement analysis, training, advisory, and promotion activities;[185] (2) up to USD 150,000 for foreign marketing activities;[186] (3) up to USD 100,000 for the organization of procurement committees;[187] and (4) up to 75 percent of the employment expenses of a maximum of two specialized personnel assigned to a UR-GE project.[188]

Turkish pizza box producers satisfy both of the eligibility criteria. First, major producers operate inside OIZs, including Çağlar Gıda ve Ambalaj (Trabzon Arsin OIZ), Kefeli Ofset

[184] *Communiqué on Supporting the Development of International Competitiveness (Communiqué No. 2010/8)*, Resmî Gazete No. 27708 (Sep. 23, 2010) (Turkey) (unofficial English translation), attached as **Exhibit V-73**.

[185] *Id.* at Article 11.

[186] *Id.* at Article 14.

[187] *Id.*

[188] *Id.* at Article 12.

Matbaacilik Corrugated Mukavva Kutu Ve Ambalaj San. Tic. İth İhr. Ltd. (Samsun Merkez OIZ), and all the producers listed in section VII(A) for OIZs, above.[189] Second, Turkish pizza box producers are members of the sectoral cooperation institutions through which UR-GE funding flows. Ankutsan identifies its memberships in the Packaging Manufacturers Association (Ambalaj Sanayicileri Derneği, "ASD") and the Corrugated Carton Industrial Association (Oluklu Mukavva Sanayicileri Derneği, "OMUD").[190] The Department found this program countervailable in *Brake Drums from Turkey* and it recently initiated on this program in *WSLPP from Turkey*.[191] Therefore, the Department should investigate whether producers of pizza boxes benefitted from this program.

a. Financial Contribution

Grants provided under this program confer a financial contribution in the form of a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).

b. Benefit

The benefit is the amount of the grant provided, pursuant to 19 C.F.R. § 351.504(a)(1).

c. Specificity

This program is specific as an export subsidy under 19 U.S.C. § 1677(5A)(A) and (B) because the supported activities (*i.e.*, foreign marketing, procurement committee organization, and international promotion) are contingent upon export performance.

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189 Karton Restoran Kutuları, Çağlar Ambalaj, attached as **Exhibit V-74**; Çağlar Gıda ve Ambalaj Sanayi ve Ticaret Limited Şirketi Turkey—Turkey Şirketleri, TurkishExporter, attached as **Exhibit V-75**; Pizza Kutusu, Kefeli Ambalaj, attached as **Exhibit V-76**; Samsun Merkez Organize Sanayi Bölgesi, Samsun Merkez Organize Sanayi Bölge Müdürlüğü, attached as **Exhibit V-77**.

190 Ankutsan, About Us, attached as **Exhibit V-9**.

191 *See* WSLPP Initiation Checklist at 14-15, attached as **Exhibit V-23**; *Brake Drums from Turkey* IDM at Appendix (identifying "Supporting the Development of International Competition Under Communique No. 2010/8").

Domestic and Foreign Fair Support Program

As the Department has previously found, the GOT operates two parallel trade fair reimbursement programs administered by the Ministry of Trade.[192] Under the Foreign Fair Support Program, first implemented through Communiqué No. 2009/5 on Supporting Participation in Fairs Abroad, replaced by Communiqué No. 2017/4 effective July 1, 2017, and thereafter maintained under Decree No. 5973 on Export Supports,[193] the Ministry reimburses up to 50 percent of eligible expenditures (*i.e.*, transportation services, exhibition booth fees and rent, and travel tickets for company representatives) subject to a per-fair or year cap.[194] Decree No. 5973 defines an eligible "participant" as a company that is a member of an exporters' union and a producer or manufacturer organization located in Turkey participating in a covered fair.[195] Under the Domestic Fair Support Program, the Ministry reimburses up to 50 percent of a participating company's expenses, subject to a per-fair cap, and eligibility is likewise limited to companies that are members of an exporters' association.[196]

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192 *Brake Drums from Turkey* PDM at 20-22; Preliminary Decision Memorandum accompanying *Aluminum Extrusions from the Republic of Turkey*, 89 Fed. Reg. 17,399 (Dep't Commerce Mar. 11, 2024) (prelim. affirm. countervailing duty deter., and alignment of final deter. with final antidumping duty deter.) (ACCESS Barcode: 4520206-02) ("*Aluminum Extrusions from Turkey* PDM") at 17.

193 Decision on Supporting Participation in Fairs Abroad, Decision No. 2017/4, Resmî Gazete No. 30031 (Apr. 7, 2017) (Turkey), attached as **Exhibit V-78**; Decision on Export Supports, Presidential Decision No. 5973, Resmî Gazete No. 31927 (Aug. 18, 2022) (Turkey) (consolidated text incorporating amendments through Presidential Decision No. 11007, Resmî Gazete No. 33189 (Mar. 7, 2026)), attached as **Exhibit V-79**.

194 Decision on Supporting Participation in Fairs Abroad, Decision No. 2017/4, Resmî Gazete No. 30031 (Apr. 7, 2017) (Turkey), attached as **Exhibit V-78**; Decision on Export Supports, Presidential Decision No. 5973, Resmî Gazete No. 31927 (Aug. 18, 2022) (Turkey) (consolidated text incorporating amendments through Presidential Decision No. 11007, Resmî Gazete No. 33189 (Mar. 7, 2026)), attached as **Exhibit V-79**; *Brake Drums from Turkey* PDM at 21 (internal citation omitted).

195 Decision on Export Supports, Presidential Decision No. 5973, Resmî Gazete No. 31927 (Aug. 18, 2022) (Turk.) (consolidated text incorporating amendments through Presidential Decision No. 11007, Resmî Gazete No. 33189 (Mar. 7, 2026)), attached as **Exhibit V-79** ("Foreign fair participant: an exporters' association member company or Turkey-resident producer/manufacturer organization participating in a covered fair.").

196 *Id.* ("Domestic fair / participant / organizer: qualifying international fairs in Turkey, participating exporters' association member companies, and authorized organizers.").

The Department found both programs countervailable in *Brake Drums from Turkey*, calculating a rate for each, and applied rates to both programs in *Aluminum Extrusions from Turkey*.[197] The Department recently initiated on this program in *WSLPP from Turkey*.[198] Turkish pizza box and corrugated packaging producers are frequent trade fair participants. Turkish corrugated packaging manufacturers exhibit at international trade fairs abroad, including drupa in Düsseldorf, at which Türk Oluklu Mukavva ve Ambalaj San. A.Ş., a Turkish pizza box manufacturer, participated.[199] Turkey also hosts qualifying sectoral international domestic fairs in the packaging sector, and the Turkish packaging industry's umbrella association is a member of the World Packaging Organisation, the Asian Packaging Federation, and IAPRI, organizing fairs across the world.[200]

1. Domestic Fair Support Program

a. Financial Contribution

Reimbursements under the Domestic Fair Support program confer a financial contribution in the form of a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).

b. Benefit

The benefit is the amount of the reimbursement received, pursuant to 19 C.F.R. § 351.504(a)(1).

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197 *Brake Drums from Turkey* IDM at 5-6; *Aluminum Extrusions from Turkey* PDM at 17.

198 *See* WSLPP Initiation Checklist at 15, attached as **Exhibit V-23**.

199 Drupa 2024 Exhibitor Profile, Türk Oluklu Mukavva ve Ambalaj San. A.Ş., Messe Düsseldorf, attached as **Exhibit V-80**.

200 List of Packaging Fairs, Ambalaj Sanayicileri Derneği Packaging Manufacturers Association, attached as **Exhibit V-81**.

c. Specificity

The program is specific as an export subsidy under 19 U.S.C. § 1677(5A)(A) and (B). The Department has expressly held that receipt of these grants "is contingent upon export performance because a company must be a member of an exporters' association to receive benefits under this program."[201]

2. Foreign Fair Support Program

a. Financial Contribution

Reimbursements under the Foreign Fair Support program confer a financial contribution in the form of a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).

b. Benefit

The benefit is the amount of the reimbursement received, pursuant to 19 C.F.R. § 351.504(a)(1).

c. Specificity

The program is specific as an export subsidy under 19 U.S.C. § 1677(5A)(A) and (B). The Department has expressly held that receipt of these grants "is contingent upon export performance because a company must be a member of an exporters' association to receive benefits under this program."[202]

3. Incentives Under Turkey's R&D Law

The GOT provides a suite of incentives to companies engaged in R&D and design activities pursuant to Law No. 5746 on Supporting Research, Development and Design Activities, since

[201] *See Brake Drums from Turkey* PDM at 20.

[202] *See id.* at 21.

April 1, 2008.[203] Assistance available under Law No. 5746 includes: (1) full deductibility of R&D and design expenditures from the corporate tax base, including raw material, personnel, general, and depreciation expenses; (2) income tax withholding exemptions of 80, 90, or 95 percent of the wages of R&D, design, and support personnel depending on educational; (3) government coverage of one-half of the employer's share of social security premiums for qualifying R&D personnel; (4) stamp tax exemption for documents and agreements executed for R&D, innovation, and design activities; (5) customs duty exemption for goods imported for use in R&D, innovation, and design projects; (6) technopreneurship capital support; and (7) fundamental sciences employment support.[204] To qualify, an R&D center must employ at least 50 (or 15 if granted an exemption) full-time personnel and a design center at least 10 full-time personnel (or five), the activities must be conducted in Turkey, and the center must be organized as a separate unit in a single campus or physical space.[205] On February 3, 2021, the Law on Technology Development Zones and Amending Certain Laws extended the program through the end of 2028.[206]

The Department countervailed this program in *Common Alloy Aluminum Sheet from Turkey*, *Aluminum Foil from Turkey*, *Quartz Surface Products from Turkey*, and *Brake Drums from Turkey*.[207] Ankutsan, a producer of pizza boxes with more than 1,000 employees, states that its R&D center was established in 2017 and approved by the Ministry, which is the same

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203 *Law on Supporting Research, Development and Design Activities*, Law No. 5746 (Mar. 12, 2008), Resmî Gazete R.G. No. 26814 (Turkey), attached as **Exhibit V-82**.

204 *Id.*

205 *Id.*

206 *Law Amending the Technology Development Zones Law and Certain Laws*, published in Turkey's official Resmî Gazete on February 3, 2021, Issue No. 31384 at Article 21, attached as **Exhibit V-83**.

207 *See, e.g.*, Issues and Decision Memorandum accompanying *Certain Aluminum Foil from the Republic of Turkey*, 86 Fed. Reg. 52,884 (Dep't Commerce Sep. 23, 2021) (final affirm. countervailing duty deter.) (ACCESS Barcode: 4161743-02) at 7; *Brake Drums from Turkey* IDM at 8.

certification that triggers eligibility under Law No. 5746.[208] The Department recently initiated on this program in *WSLPP from Turkey,* and it should do so here.[209]

a. Financial Contribution

The corporate tax deductions, income tax withholding exemptions, stamp tax exemptions, and customs duty exemptions confer a financial contribution in the form of revenue foregone that is otherwise due under 19 U.S.C. § 1677(5)(D)(ii). The social security premium coverage, technopreneurship capital support, and wage support confer a financial contribution in the form of a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).

b. Benefit

The benefit for the tax and duty components is the amount of revenue foregone pursuant to 19 C.F.R. § 351.509(a)(1) and, for the customs duty exemption, 19 C.F.R. § 351.510(a)(1). The benefit for the grant components is the amount received pursuant to 19 C.F.R. § 351.504(a)(1).

c. Specificity

This program is *de jure* specific under 19 U.S.C. § 1677(5A)(D)(i) because Law No. 5746 expressly limits eligibility to technology centers, certified R&D centers, design centers, and approved R&D, design, and pre-competition cooperation projects, and further conditions eligibility on minimum full-time R&D or design headcounts of 50 and 10 personnel respectively. Enterprises that do not maintain a separately organized, Ministry-certified R&D or design center are excluded by law.

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208 Ankutsan, About Us, attached as **Exhibit V-9**.

209 *See* WSLPP Initiation Checklist at 15-16, attached as **Exhibit V-23**.

F. Investment Incentive Programs

The GOT maintains an umbrella Investment Encouragement Program ("IEP") under Council of Ministers' Decree No. 2012/3305, which is administered by the Ministry of Industry and Technology ("MoIT").[210] The IEP comprises several incentive schemes that largely provide the same categories of benefit under varying eligibility criteria: the General Investment Incentive Scheme ("GIIS"), the Regional Investment Incentive Scheme ("RIIS"), the Large Scale Investment Incentive Scheme ("LSIIS"), the Strategic Investment Incentive Scheme ("SIIS"), and the Project-based Investment Incentive Scheme ("PIIS"). Article 3 of Decree No. 2012/3305 divides Turkey's 81 provinces into six regions according to socio-economic development level, and the type, rate, and duration of available support varies by region.[211] Benefits are delivered only to holders of an Investment Incentive Certificate ("IIC") issued by the MoIT upon application.[212]

The pizza box industry's capital expenses likely means that IIC applications are routine. Moreover, in annex two of Decree No. 2012/3305, paper and paper product manufacturing is specifically listed.[213] Turkish pizza box production requires corrugators, flexo-folder-gluers, offset presses, laminators, rotary die-cutters, and waste-handling and baling equipment, the substantial majority of which is likely imported. Turkish producers describe recent and continuing capital investment in these terms. For example, Ankutsan operates five plants over 239,000 m² "established in the Industry 4.0" framework,[214] and Çağlar Gıda ve Ambalaj operates B-, C-, and

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210 Decision on State Aid in Investments, Karar Sayısı 2012/3305, Resmî Gazete, No. 28328 (June 19, 2012) (Turkey) ("Decree No. 2012/3305"), attached as **Exhibit V-84**.

211 *Id.* at Articles 3-4 & Annex 1.

212 *Id.* at Articles 5-8, 20; *Brake Drums from Turkey* PDM at 16.

213 *Id.*

214 Ankutsan, About Us, attached as **Exhibit V-9**.

E-flute corrugating lines with multi-color printing and cutting units on a 14,200 m² site inside the Trabzon Arsin OIZ.[215]

General Investment Incentive Scheme (GIIS)

The GIIS supports all investments meeting specified minimum capacity and fixed investment thresholds, regardless of region. The minimum fixed investment is TRY 1 million in Regions 1 and 2 and TRY 500,000 in Regions 3 through 6.[216] Support elements available to GIIS certificate holders represent a customs duty exemption on imported machinery and equipment, VAT exemption, and income tax withholding support (Region 6 only).[217] The Department countervailed the GIIS customs duty exemption in *Steel Nails from Turkey* and applied a rate for it in *Aluminum Extrusions from Turkey*.[218] Given that a single corrugator line materially exceeds the TRY 1 million threshold,[219] every Turkish pizza box producer that installed or replaced converting equipment during the AUL qualified for a GIIS certificate.

1. General Investment Incentive Scheme (GIIS): Customs Duty Exemption

a. Financial Contribution

The exemption from customs duties otherwise owed on imported machinery and equipment confers a financial contribution in the form of revenue foregone under 19 U.S.C. § 1677(5)(D)(ii).

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215 *Turkish Packaging Company Offering Eco-Friendly Cardboard Box Solutions Seeks Global Distributors and Partners*, Enterprise Europe Network (Sep. 11, 2025), attached as **Exhibit V-70**; Karton Restoran Kutuları, Çağlar Ambalaj, attached as **Exhibit V-74**; Çağlar Gıda ve Ambalaj Sanayi ve Ticaret Limited Şirketi Turkey—Turkey Şirketleri, TurkishExporter, attached as **Exhibit V-75**.

216 Decree No. 2012/3305 at Articles 4(2), 5, attached as **Exhibit V-84**; *General Investments*, Republic of Turkey Ministry of Trade (Sep. 5, 2018), attached as **Exhibit V-85**.

217 Decree No. 2012/3305 at Article 4(2)(a)-(c), attached as **Exhibit V-84**.

218 *See Steel Nails from Turkey* IDM at 6; *Aluminum Extrusions from Turkey* PDM at 17.

219 Verified Supplier 5 Ply Corrugated Cardboard Production Line 500+, Alibaba.com, attached as **Exhibit V-86**.

b. Benefit

The benefit is the amount of the unpaid customs duties pursuant to 19 C.F.R. § 351.510(a)(1). Since the exemption relates to the purchase of capital equipment, the benefit is non-recurring and allocable over the AUL under 19 C.F.R. § 351.524(b) and (c)(2)(iii).

c. Specificity

This program is specific under 19 U.S.C. § 1677(5A)(D)(i), (iii)(I), or (iv) because eligibility is expressly conditioned on making a minimum fixed investment and on the investment not falling within Annex 4 of Decree No. 2012/3305 and certain benefits are reserved for specific regions.

2. General Investment Incentive Scheme (GIIS): Income Tax Withholding Support

a. Financial Contribution

The exemption from income tax otherwise owed confers a financial contribution in the form of revenue foregone under 19 U.S.C. § 1677(5)(D)(ii).

b. Benefit

The benefit is the amount of the unpaid income tax pursuant to 19 C.F.R. § 351.510(a)(1).

c. Specificity

This program is specific under 19 U.S.C. § 1677(5A)(D)(iv) because eligibility is expressly conditioned on making a minimum fixed investment in the 6th region of Turkey according to Decree No. 2012/3305. Petitioners are aware of at least two pizza box producers, Yeşil Ambalaj A.Ş. and Zirve Ambalaj Poşet, that are located in designated areas of the 6th region.[220]

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[220] Pizza Kutusu, Yeşil Ambalaj, attached as **Exhibit V-87**; U-18 Pizza Box, Zirve Koli, attached as **Exhibit V-88**; Special Pizza Box, Zirve Ambalaj Poşet, View the Special Pizza Box Project Page, attached as **Exhibit V-89**.

Regional Investment Incentive Scheme (RIIS)

The RIIS provides support at differing rates and terms depending on the socio-economic development level of the province in which the investment is made, with the stated purpose of reducing regional development disparities. To qualify, the investment subject must appear in Annex 2-B of Decree No. 2012/3305 for the relevant province and must satisfy the minimum investment amount or capacity criteria set out in Annex 2-A for the applicable region.[221] The manufacture of paper and paper products is included.[222] Support elements available under the RIIS are: (1) customs duty exemption; (2) VAT exemption; (3) tax reduction (corporate tax discount against an investment contribution amount); (4) social security premium employer share support; (5) investment land allocation; (6) interest rate support for investments in Regions 3 through 6; (7) income tax withholding support (Region 6); and (8) social security premium employee share support (Region 6).[223] Under Article 18, an investment located inside an OIZ receives tax reduction and social security premium employer share support at the rates and periods applicable to the next-lower region, which would be a material enhancement for the many pizza box producers located in OIZs.[224]

The Department has repeatedly countervailed the RIIS and its component supports, including in *Common Alloy Aluminum Sheet from Turkey*, *Aluminum Extrusions from Turkey*, and *Brake Drums from Turkey*, where the Department calculated an above-de minimis rate for RIIS

221 Decree No. 2012/3305 at Articles 4(3) & Annexes 2A, 2B, attached as **Exhibit V-84**.

222 *Id.* at Annex 2-A.

223 *Id.* at Article 4(3)(a)-(h).

224 *Id.* at Article 18(1)(a). *See also* Petition, vol. 1 at **Exhibit I-15** and section VII(A), *supra*.

tax reductions.[225] Turkish pizza box production is geographically dispersed across the regions, with most in OIZs. The Department recently initiated on this program in *WSLPP from Turkey,* and it should do so here.[226]

1. RIIS: Customs Duty Exemptions

a. Financial Contribution

The customs duty exemption confers a financial contribution in the form of revenue foregone under 19 U.S.C. § 1677(5)(D)(ii).

b. Benefit

The benefit for the customs duty exemption is the amount of unpaid duties under 19 C.F.R. § 351.510(a)(1).

c. Specificity

The RIIS is specific under 19 U.S.C. § 1677(5A)(D)(i) and (iv). The Department has found that the scheme is "limited to firms making a specified minimum investment in certain geographic regions," and that eligibility is further limited by sector under Annex 2-B and by minimum investment amount under Annex 2-A.[227]

2. RIIS: Corporate Tax Reductions

a. Financial Contribution

The corporate tax reduction confers a financial contribution in the form of revenue foregone under 19 U.S.C. § 1677(5)(D)(ii).

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225 *Common Alloy Aluminum Sheet from Turkey* IDM at 16-19; *Brake Drums from Turkey* IDM at 5 (final RIIS tax reduction rate of 0.42 percent ad valorem); *Aluminum Extrusions from Turkey* PDM at 17.

226 *See* WSLPP Initiation Checklist at 16-17, attached as **Exhibit V-23**.

227 *Aluminum Extrusions from Turkey* PDM at 21.

b. Benefit

The benefit for the tax reduction is the amount of revenue foregone under 19 C.F.R. § 351.509(a)(1). Where the tax reduction operates as a deferral tied to an investment contribution amount, the Department should treat the benefit as a contingent-liability interest-free loan under 19 C.F.R. § 351.505(e)(1) and (2).

c. Specificity

The RIIS is specific under 19 U.S.C. § 1677(5A)(D)(i) and (iv). The Department has found that the scheme is "limited to firms making a specified minimum investment in certain geographic regions," and that eligibility is further limited by sector under Annex 2-B and by minimum investment amount under Annex 2-A.[228]

3. RIIS: Social Security Premium Support

a. Financial Contribution

The social security premium support confers a financial contribution in the form of a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).

b. Benefit

The benefit for social security is the amount received under 19 C.F.R. § 351.504(a)(1).

c. Specificity

The RIIS is specific under 19 U.S.C. § 1677(5A)(D)(i) and (iv). The Department has found that the scheme is "limited to firms making a specified minimum investment in certain geographic regions," and that eligibility is further limited by sector under Annex 2-B and by minimum investment amount under Annex 2-A.[229]

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228 *Id.*

229 *Id.*

4. RIIS: Land Allocation

a. Financial Contribution

Land allocation confers a financial contribution in the form of the provision of a good for LTAR under 19 U.S.C. § 1677(5)(D)(iii).

b. Benefit

The benefit for land allocation is the difference between the price paid and adequate remuneration under 19 C.F.R. § 351.511(a).

c. Specificity

The RIIS is specific under 19 U.S.C. § 1677(5A)(D)(i) and (iv). The Department has found that the scheme is "limited to firms making a specified minimum investment in certain geographic regions," and that eligibility is further limited by sector under Annex 2-B and by minimum investment amount under Annex 2-A.[230]

5. RIIS: Interest Rate Support

a. Financial Contribution

Interest rate support confers a financial contribution in the form of a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).

b. Benefit

The benefit for interest rate support is the reduction in interest paid under 19 C.F.R. § 351.504(a).

c. Specificity

The RIIS is specific under 19 U.S.C. § 1677(5A)(D)(i) and (iv). The Department has found that the scheme is "limited to firms making a specified minimum investment in certain geographic

[230] *Id.*

regions," and that eligibility is further limited by sector under Annex 2-B and by minimum investment amount under Annex 2-A.[231]

Large Scale Investment Incentive Scheme (LSIIS)

The LSIIS supports twelve investment categories that meet the minimum fixed investment amounts set out in Annex 3 of Decree No. 2012/3305 and that fall within Article 32/A of Corporate Tax Law No. 5520.[232] Support elements include customs duty exemption, VAT exemption, tax reduction, social security premium employer share support, land allocation, income tax withholding support (Region 6), and social security premium employee share support (Region 6), with the investment contribution rate rising from 25 percent in Region 1 to 60 percent in Region 6 outside an OIZ, and from 30 percent to 65 percent for investments within an OIZ.[233]

The Department has countervailed the LSIIS and its components in *Aluminum Extrusions from Turkey* and *Brake Drums from Turkey*.[234] Petitioners acknowledge that pizza box or paper manufacturing is not itself one of the twelve listed investments; however, pizza box manufacturers likely received LSIIS benefits with respect to cross-owned upstream producers of chemicals and chemical products. Turkish pizza box producers are frequently integrated into paper mills and chemical operations. For example, Kipaş Holding is the parent company of Kipaş Kağıt Ambalaj and Batı Kipaş Kağıt Sanayi ve Ticaret A.Ş.[235] These companies are, respectively, a pizza box producer and paper producer that operate three paper machines producing fluting, testliner, kraft,

231 *Id.*

232 Decree No. 2012/3305 at Articles 2(d), 4(4) & Annex 3, attached as **Exhibit V-84**.

233 *Id.* at Article 4(4)(a)-(f).

234 *Aluminum Extrusions from Turkey* PDM at 17; *Brake Drums from Turkey* IDM at 8.

235 Kipas Kagit, Company Overview Website Excerpt, attached as **Exhibit V-90**.

and imitation kraft.[236] Ankutsan, a pizza box manufacturer, produces 300,000 tons of paper annually alongside its 420,000 tons of corrugated board and boxes.[237] Pursuant to 19 C.F.R. § 351.525(b)(6)(iv), subsidies received by a cross-owned input supplier are attributed to the subject merchandise.

1. LSIIS: Customs Duty Exemptions

a. Financial Contribution

The customs duty exemption a confers a financial contribution in the form of revenue foregone under 19 U.S.C. § 1677(5)(D)(ii)

b. Benefit

The benefit is measured under 19 C.F.R. § 351.510(a)(1).

c. Specificity

The LSIIS is *de jure* specific under 19 U.S.C. § 1677(5A)(D)(i) because Annex 3 limits eligibility by law to twelve enumerated industries. It is additionally specific under 19 U.S.C. § 1677(5A)(D)(iv) with respect to the Region 6-only support elements and the enhanced OIZ contribution rates, because those benefits are limited to enterprises located in designated geographical regions.

2. LSIIS: Tax Reductions

a. Financial Contribution

The tax reduction confers a financial contribution in the form of revenue foregone under 19 U.S.C. § 1677(5)(D)(ii).

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236 Kipaş Kağıt Bozüyük Plant, Kipaş Paper, Corrugated Board - Kipaş Paper, attached as **Exhibit V-91**; General Introduction, Kipaş Paper, General Introduction - Kipaş Paper, attached as **Exhibit V-92**.

237 Ankutsan, About Us, attached as **Exhibit V-9**.

b. Benefit

The benefit is measured under 19 C.F.R. § 351.509(a)(1).

c. Specificity

The LSIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) because Annex 3 limits eligibility by law to twelve enumerated industries. It is additionally specific under 19 U.S.C. § 1677(5A)(D)(iv) with respect to the Region 6-only support elements and the enhanced OIZ contribution rates, because those benefits are limited to enterprises located in designated geographical regions.

3. LSIIS: Social Security Premium Support

a. Financial Contribution

The social security premium support confers a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).

b. Benefit

The benefit is measured under 19 C.F.R. § 351.504(a)(1).

c. Specificity

The LSIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) because Annex 3 limits eligibility by law to twelve enumerated industries. It is additionally specific under 19 U.S.C. § 1677(5A)(D)(iv) with respect to the Region 6-only support elements and the enhanced OIZ contribution rates, because those benefits are limited to enterprises located in designated geographical regions.

4. LSIIS: Land Allocation

a. Financial Contribution

The land allocation confers the provision of a good for LTAR under 19 U.S.C. § 1677(5)(D)(iii).

b. Benefit

The benefit is measured under 19 C.F.R. § 351.511(a).

c. Specificity

The LSIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) because Annex 3 limits eligibility by law to twelve enumerated industries. It is additionally specific under 19 U.S.C. § 1677(5A)(D)(iv) with respect to the Region 6-only support elements and the enhanced OIZ contribution rates, because those benefits are limited to enterprises located in designated geographical regions.

5. LSIIS: Interest Support

a. Financial Contribution

The interest rate support confers a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).

b. Benefit

The benefit is measured under 19 C.F.R. § 351.504(a)(1).

c. Specificity

The LSIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) because Annex 3 limits eligibility by law to twelve enumerated industries. It is additionally specific under 19 U.S.C. § 1677(5A)(D)(iv) with respect to the Region 6-only support elements and the enhanced OIZ contribution rates, because those benefits are limited to enterprises located in designated geographical regions.

6. LSIIS: Income Tax Withholding

a. Financial Contribution

The income tax withholding support confers a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).

b. Benefit

The benefit is measured under 19 C.F.R. § 351.504(a)(1).

c. Specificity

The LSIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) because Annex 3 limits eligibility by law to twelve enumerated industries. It is additionally specific under 19 U.S.C. § 1677(5A)(D)(iv) with respect to the Region 6-only support elements and the enhanced OIZ contribution rates, because those benefits are limited to enterprises located in designated geographical regions.

7. LSIIS: Insurance Premium Support

a. Financial Contribution

The insurance premium support confers a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).

b. Benefit

The benefit is measured under 19 C.F.R. § 351.504(a)(1).

c. Specificity

The LSIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) because Annex 3 limits eligibility by law to twelve enumerated industries. It is additionally specific under 19 U.S.C. § 1677(5A)(D)(iv) with respect to the Region 6-only support elements and the enhanced OIZ contribution rates, because those benefits are limited to enterprises located in designated geographical regions.

Strategic Investment Incentive Scheme (SIIS)

Article 8 of Decree No. 2012/3305 authorizes support for "strategic" investments designed to reduce Turkey's import dependence. An investment qualifies where: (1) domestic production capacity for the product is less than the volume of imports of that product; (2) the total import value of the product was at least USD 50 million in the preceding year (inapplicable where there is no domestic production); (3) the investment creates a minimum domestic value added of 40 percent; and (4) the minimum fixed investment amount is met.[238] Support is available in all regions and consists of VAT exemption, customs duty exemption, a tax deduction with a 50 percent rate of contribution to investment, social security premium employer share support for seven years (ten years in Region 6), land allocation, interest rate support of 5 points on local-currency loans and 2 points on foreign-exchange loans, VAT refund on building and construction expenditures for investments exceeding TRY 500 million, and income tax withholding and employee-share social security support in Region 6.[239]

The Department countervailed the SIIS and its components in *Brake Drums from Turkey*.[240] The pizza box value chain fits the import-dependence criterion. According to UN Comtrade data, Turkey is a substantial net importer of containerboard grades and paper products, particularly virgin kraftliner and white-top liner used for printed, food-contact pizza box faces.[241] The Department recently initiated on these programs in *WSLPP from Turkey,* and it should do so here.[242]

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238 Decree No. 2012/3305 at Article 8, attached as **Exhibit V-84**.

239 *Id.* at Article 4(5)(a)-(g).

240 *Brake Drums from Turkey* IDM at 8 (items 33-37).

241 UN Comtrade Imports Into Turkey: 4804, attached as **Exhibit V-41**. *See also* UN Comtrade Imports Into Turkey: 4819, attached as **Exhibit V-93**.

242 *See* WSLPP Initiation Checklist at 18, attached as **Exhibit V-23**.

1. SIIS: Customs Duty Exemption

a. Financial Contribution

The customs duty exemption confer revenue foregone under 19 U.S.C. § 1677(5)(D)(ii).

b. Benefit

The benefit is measured under 19 C.F.R. § 351.510(a)(1).

c. Specificity

The SIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) or (iii)(IV) because Article 8 limits eligibility by law to producers of goods satisfying the import-dependence and domestic value-added criteria, and because access is further gated by the discretionary approval of the Strategic Investments Evaluation Commission established within the Ministry.[243] The Region 6 elements are specific under 19 U.S.C. § 1677(5A)(D)(iv).

2. SIIS: Corporate Tax Deductions

a. Financial Contribution

The tax deduction is revenue foregone under 19 U.S.C. § 1677(5)(D)(ii).

b. Benefit

The benefit is measured under 19 C.F.R. § 351.509(a)(1).

c. Specificity

The SIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) or (iii)(IV) because Article 8 limits eligibility by law to producers of goods satisfying enumerated import-dependence and domestic value-added criteria, and because access is further gated by the discretionary approval of

243 Decree No. 2012/3305 at Articles 2(g), 8, attached as **Exhibit V-84**.

the Strategic Investments Evaluation Commission established within the Ministry.[244] The Region 6 elements are specific under 19 U.S.C. § 1677(5A)(D)(iv).

3. SIIS: Social Security Premium Support

a. Financial Contribution

The social security premium support confers a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).

b. Benefit

The benefit is measured under 19 C.F.R. § 351.504(a)(1).

c. Specificity

The SIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) or (iii)(IV) because Article 8 limits eligibility by law to producers of goods satisfying enumerated import-dependence and domestic value-added criteria, and because access is further gated by the discretionary approval of the Strategic Investments Evaluation Commission established within the Ministry.[245] The Region 6 elements are specific under 19 U.S.C. § 1677(5A)(D)(iv).

4. SIIS: Land Allocation

a. Financial Contribution

The land allocation confers the provision of a good for LTAR under 19 U.S.C. § 1677(5)(D)(iii).

b. Benefit

The benefit is measured under 19 C.F.R. § 351.511(a).

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[244] *Id.*; *see* 19 U.S.C. § 1677(5A)(D)(iii)(IV) (manner in which discretion is exercised by the granting authority).

[245] Decree No. 2012/3305 at Articles 2(g), 8, attached as **Exhibit V-84**; *see* 19 U.S.C. § 1677(5A)(D)(iii)(IV) (manner in which discretion is exercised by the granting authority).

c. Specificity

The SIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) or (iii)(IV) because Article 8 limits eligibility by law to producers of goods satisfying enumerated import-dependence and domestic value-added criteria, and because access is further gated by the discretionary approval of the Strategic Investments Evaluation Commission established within the Ministry.[246] The Region 6 elements are specific under 19 U.S.C. § 1677(5A)(D)(iv).

5. SIIS: Interest Rate Support

a. Financial Contribution

The interest rate support confers a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).

b. Benefit

Interest rate support confers a benefit equal to the amount of the interest the GOT paid on the recipient's behalf pursuant to 19 C.F.R. § 351.504(a).

c. Specificity

The SIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) or (iii)(IV) because Article 8 limits eligibility by law to producers of goods satisfying enumerated import-dependence and domestic value-added criteria, and because access is further gated by the discretionary approval of the Strategic Investments Evaluation Commission established within the Ministry.[247] The Region 6 elements are specific under 19 U.S.C. § 1677(5A)(D)(iv).

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[246] Decree No. 2012/3305 at Articles 2(g), 8, attached as **Exhibit V-84**; *see* 19 U.S.C. § 1677(5A)(D)(iii)(IV) (manner in which discretion is exercised by the granting authority).

[247] Decree No. 2012/3305 at Articles 2(g), 8, attached as **Exhibit V-84**; *see* 19 U.S.C. § 1677(5A)(D)(iii)(IV) (manner in which discretion is exercised by the granting authority).

6. SIIS: VAT Refund

a. Financial Contribution

The VAT refund confers a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).

b. Benefit

The benefit is measured under 19 C.F.R. § 351.504(a).

c. Specificity

The SIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) or (iii)(IV) because Article 8 limits eligibility by law to producers of goods satisfying enumerated import-dependence and domestic value-added criteria, and because access is further gated by the discretionary approval of the Strategic Investments Evaluation Commission established within the Ministry.[248] The VAT refund element is additionally specific under 19 U.S.C. § 1677(5A)(D)(i) because it is reserved to investments exceeding TRY 500 million, and the Region 6 elements are specific under 19 U.S.C. § 1677(5A)(D)(iv).

7. SIIS: Income tax withholding support

a. Financial Contribution

This program provides financial contributions in the form of revenue forgone under 19 U.S.C. § 1677(5)(D)(ii).

b. Benefit

The benefit is measured under 19 C.F.R. § 351.509(a).

[248] Decree No. 2012/3305 at Articles 2(g), 8, attached as **Exhibit V-84**; *see* 19 U.S.C. § 1677(5A)(D)(iii)(IV) (manner in which discretion is exercised by the granting authority).

c. Specificity

The SIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) or (iii)(IV) because Article 8 limits eligibility by law to producers of goods satisfying enumerated import-dependence and domestic value-added criteria, and because access is further gated by the discretionary approval of the Strategic Investments Evaluation Commission established within the Ministry.[249] The Region 6 elements are specific under 19 U.S.C. § 1677(5A)(D)(iv).

8. SIIS: Insurance premium support

a. Financial Contribution

The interest rate support confers a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).

b. Benefit

The benefit is measured under 19 C.F.R. § 351.504(a).

c. Specificity

The SIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) or (iii)(IV) because Article 8 limits eligibility by law to producers of goods satisfying enumerated import-dependence and domestic value-added criteria, and because access is further gated by the discretionary approval of the Strategic Investments Evaluation Commission established within the Ministry. The Region 6 elements are specific under 19 U.S.C. § 1677(5A)(D)(iv).

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[249] Decree No. 2012/3305 at Articles 2(g), 8, attached as **Exhibit V-84**; *see* 19 U.S.C. § 1677(5A)(D)(iii)(IV) (manner in which discretion is exercised by the granting authority).

Project-based Investment Incentive Scheme (Also Known as HIT-30 Program)

The MoIT of the GOT administers the Project-based Investment Incentive Scheme ("PIIS"), which is based on Law No. 6745 and published on September 7, 2016.[250] Its stated aim is to support investment projects that meet the current and future needs of the country and contribute to technological transformation through high value-added and R&D-intensive investment. The minimum fixed investment amount required for a project to be supported is TRY 500 million.[251] Support elements available under the PIIS are corporate tax exemption, customs duty exemption, income tax withholding support, social security premium support, loan interest support, wage support for qualified personnel, energy consumption compensation, infrastructure support, capital contribution support, cash-back support, and free land allocation.[252]

The Department countervailed the PIIS and each of its component supports in *Aluminum Extrusions from Turkey* and *Brake Drums from Turkey*.[253] The largest Turkish pizza box producers operate at a scale at which a single greenfield integrated paper-and-converting project readily exceeds the TRY 500 million threshold. Ankutsan operates five plants across 239,000 m² producing 300,000 tons of paper and 420,000 tons of corrugated board and boxes annually with more than 1,000 employees, and ranks 288th among Turkey's 500 largest industrial establishments;[254] and Modern Ambalaj, another pizza box producer, reports an annual capacity

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250 *Law on Project-Based Support for Investments and Amendments to Certain Laws and Decrees Having the Force of Law*, Law No. 6745, Resmî Gazete No. 29824 (Sep. 7, 2016) (Turkey) at Article 80, attached as **Exhibit V-94**.

251 *Id.*; Letter from Government of Turkey to Sec'y Commerce, re: *Response of the Government of Turkey to Initial Questionnaire in Countervailing Duty Investigation on Brake Drums from the Republic of Turkey* (Sep. 26, 2024) (PUBLIC VERSION) at 137, attached as **Exhibit V-37**.

252 *Brake Drums from Turkey* IDM at 8.

253 *Aluminum Extrusions from Turkey* PDM at 17-18; *Brake Drums from Turkey* IDM at 8.

254 Ankutsan, About Us, attached as **Exhibit V-9**.

of 1,000,000 tons of cardboard packaging across eight facilities totaling 308,000 m² of space.[255] Energy consumption compensation is of particular value to this industry, because corrugating and drying are among the most energy-intensive operations in paper converting.

1. PIIS: Cashback Support

a. Financial Contribution

Cash-back support confers a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).

b. Benefit

The benefit is measured under 19 C.F.R. § 351.504(a)(1).

c. Specificity

The PIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) because eligibility is limited by law to projects meeting a TRY 500 million minimum fixed investment threshold and to investment subjects the GOT designates as meeting the country's current and future needs. It is further specific under 19 U.S.C. § 1677(5A)(D)(iii)(I) and (IV) because support is extended project-by-project to a limited number of recipients through a discretionary Presidential decision, and the Department has previously found that the manner in which the granting authority exercises that discretion demonstrates specificity.[256]

2. PIIS: Customs Duty Exemption

a. Financial Contribution

The customs duty exemption confers revenue foregone under 19 U.S.C. § 1677(5)(D)(ii).

b. Benefit

The benefit is measured under 19 C.F.R. § 351.510(a)(1).

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255 Modern Ambalaj Website Excerpts, attached as **Exhibit V-95**.

256 *Brake Drums from Turkey* IDM at 8.

c. Specificity

The PIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) because eligibility is limited by law to projects meeting a TRY 500 million minimum fixed investment threshold and to investment subjects the GOT designates as meeting the country's current and future needs. It is further specific under 19 U.S.C. § 1677(5A)(D)(iii)(I) and (IV) because support is extended project-by-project to a limited number of recipients through a discretionary Presidential decision, and the Department has previously found that the manner in which the granting authority exercises that discretion demonstrates specificity.[257]

3. PIIS: Corporate Tax Deductions

a. Financial Contribution

The corporate tax exemption confers revenue foregone under 19 U.S.C. § 1677(5)(D)(ii).

b. Benefit

The benefit is measured under 19 C.F.R. § 351.509(a)(1).

c. Specificity

The PIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) because eligibility is limited by law to projects meeting a TRY 500 million minimum fixed investment threshold and to investment subjects the GOT designates as meeting the country's current and future needs. It is further specific under 19 U.S.C. § 1677(5A)(D)(iii)(I) and (IV) because support is extended project-by-project to a limited number of recipients through a discretionary Presidential decision, and the Department has previously found that the manner in which the granting authority exercises that discretion demonstrates specificity.[258]

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257 *Id.*

258 *Id.*

4. PIIS: Social Security Premium Support

a. Financial Contribution

Social security premium support confers a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).

b. Benefit

The benefit is measured under 19 C.F.R. § 351.504(a)(1).

c. Specificity

The PIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) because eligibility is limited by law to projects meeting a TRY 500 million minimum fixed investment threshold and to investment subjects the GOT designates as meeting the country's current and future needs. It is further specific under 19 U.S.C. § 1677(5A)(D)(iii)(I) and (IV) because support is extended project-by-project to a limited number of recipients through a discretionary Presidential decision, and the Department has previously found that the manner in which the granting authority exercises that discretion demonstrates specificity.[259]

5. PIIS: Income Tax Withholding Support

a. Financial Contribution

The income tax withholding support confers a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).[260]

b. Benefit

The benefit is measured under 19 C.F.R. § 351.504(a)(1).

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259 *Id.*

260 Translation Excerpt of Income Tax Law, Law No. 193, art. 80, Resmî Gazete R.G. No. 10700 (Jan. 6, 1961) (Turkey), attached as **Exhibit V-96**.

c. Specificity

The PIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) because eligibility is limited by law to projects meeting a TRY 500 million minimum fixed investment threshold and to investment subjects the GOT designates as meeting the country's current and future needs. It is further specific under 19 U.S.C. § 1677(5A)(D)(iii)(I) and (IV) because support is extended project-by-project to a limited number of recipients through a discretionary Presidential decision, and the Department has previously found that the manner in which the granting authority exercises that discretion demonstrates specificity.[261]

6. PIIS: Wage Support for Qualified Personnel

a. Financial Contribution

The qualified personnel wage support confers a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).

b. Benefit

The benefit is measured under 19 C.F.R. § 351.504(a)(1)

c. Specificity

The PIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) because eligibility is limited by law to projects meeting a TRY 500 million minimum fixed investment threshold and to investment subjects the GOT designates as meeting the country's current and future needs. It is further specific under 19 U.S.C. § 1677(5A)(D)(iii)(I) and (IV) because support is extended project-by-project to a limited number of recipients through a discretionary Presidential decision, and the Department

[261] *Brake Drums from Turkey* IDM at 8.

has previously found that the manner in which the granting authority exercises that discretion demonstrates specificity.[262]

7. PIIS: Energy Consumption Compensation

a. Financial Contribution

The energy consumption compensation confers a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).

b. Benefit

The benefit is measured under 19 C.F.R. § 351.504(a)(1).

c. Specificity

The PIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) because eligibility is limited by law to projects meeting a TRY 500 million minimum fixed investment threshold and to investment subjects the GOT designates as meeting the country's current and future needs. It is further specific under 19 U.S.C. § 1677(5A)(D)(iii)(I) and (IV) because support is extended project-by-project to a limited number of recipients through a discretionary Presidential decision, and the Department has previously found that the manner in which the granting authority exercises that discretion demonstrates specificity.[263]

8. PIIS: Loan Interest Support

a. Financial Contribution

The loan interest support confers a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).

b. Benefit

The benefit is measured under 19 C.F.R. § 351.505(a).

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262 *Id.*

263 *Id.*

c. Specificity

The PIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) because eligibility is limited by law to projects meeting a TRY 500 million minimum fixed investment threshold and to investment subjects the GOT designates as meeting the country's current and future needs. It is further specific under 19 U.S.C. § 1677(5A)(D)(iii)(I) and (IV) because support is extended project-by-project to a limited number of recipients through a discretionary Presidential decision, and the Department has previously found that the manner in which the granting authority exercises that discretion demonstrates specificity.[264]

9. PIIS: Capital Contributions

a. Financial Contribution

The capital contribution support confers a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).

b. Benefit

The benefit is measured under 19 C.F.R. § 351.504(a)(1).

c. Specificity

The PIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) because eligibility is limited by law to projects meeting a TRY 500 million minimum fixed investment threshold and to investment subjects the GOT designates as meeting the country's current and future needs. It is further specific under 19 U.S.C. § 1677(5A)(D)(iii)(I) and (IV) because support is extended project-by-project to a limited number of recipients through a discretionary Presidential decision, and the Department

264 *Id.*

has previously found that the manner in which the granting authority exercises that discretion demonstrates specificity.[265]

10. PIIS: Land Allocation

a. Financial Contribution

The free land allocation confers the provision of a good for LTAR under 19 U.S.C. § 1677(5)(D)(iii).

b. Benefit

The benefit is measured under 19 C.F.R. § 351.511(a).

c. Specificity

The PIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) because eligibility is limited by law to projects meeting a TRY 500 million minimum fixed investment threshold and to investment subjects the GOT designates as meeting the country's current and future needs. It is further specific under 19 U.S.C. § 1677(5A)(D)(iii)(I) and (IV) because support is extended project-by-project to a limited number of recipients through a discretionary Presidential decision, and the Department has previously found that the manner in which the granting authority exercises that discretion demonstrates specificity.[266]

11. PIIS: Infrastructure Support

a. Financial Contribution

The infrastructure support confers a direct transfer of funds under 19 U.S.C. § 1677(5)(D)(i).

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265 *Id.*

266 *Id.*

b. Benefit

The benefit is measured under 19 C.F.R. § 351.504(a)(1).

c. Specificity

The PIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) because eligibility is limited by law to projects meeting a TRY 500 million minimum fixed investment threshold and to investment subjects the GOT designates as meeting the country's current and future needs. It is further specific under 19 U.S.C. § 1677(5A)(D)(iii)(I) and (IV) because support is extended project-by-project to a limited number of recipients through a discretionary Presidential decision, and the Department has previously found that the manner in which the granting authority exercises that discretion demonstrates specificity.[267]

12. PIIS: Purchasing Guarantees

a. Financial Contribution

The purchase guarantees confers support through the purchase of goods under 19 U.S.C. § 1677(5)(D)(iv).

b. Benefit

The benefit is measured under 19 C.F.R. § 351.512(a).

c. Specificity

The PIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) because eligibility is limited by law to projects meeting a TRY 500 million minimum fixed investment threshold and to investment subjects the GOT designates as meeting the country's current and future needs. It is further specific under 19 U.S.C. § 1677(5A)(D)(iii)(I) and (IV) because support is extended project-by-project to a limited number of recipients through a discretionary Presidential decision, and the Department

267 *Id.*

has previously found that the manner in which the granting authority exercises that discretion demonstrates specificity.[268]

13. PIIS: Facilitation of Authorization, Permit, and License Procedures

a. Financial Contribution

The facilitation of authorization, permit, and license procedures confers revenue foregone under 19 U.S.C. § 1677(5)(D)(ii).

b. Benefit

The benefit is measured under 19 C.F.R. § 351.510(a)(1).

c. Specificity

The PIIS is de jure specific under 19 U.S.C. § 1677(5A)(D)(i) because eligibility is limited by law to projects meeting a TRY 500 million minimum fixed investment threshold and to investment subjects the GOT designates as meeting the country's current and future needs. It is further specific under 19 U.S.C. § 1677(5A)(D)(iii)(I) and (IV) because support is extended project-by-project to a limited number of recipients through a discretionary Presidential decision, and the Department has previously found that the manner in which the granting authority exercises that discretion demonstrates specificity.[269]

G. <u>Transnational Provision of Goods and Services for LTAR</u>

1. Provision of Paper Products for LTAR

This allegation identifies a transnational subsidy within the meaning of U.S. CVD law, as recently amended by the Department in its final rule effective April 24, 2024, which withdrew the

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268 *Id.*

269 *Id.*

former prohibition on countervailing transnational subsidies under 19 C.F.R. § 351.527.[270] Specifically, Petitioners demonstrate below that the Government of Russia ("GOR"), through entities it controls or that are owned and controlled by Russian oligarchs closely aligned with the Russian state, provides paper and containerboard inputs (*i.e.*, kraftliner, testliner, fluting, and sack kraft paper) to Turkish pizza box producers for LTAR within the meaning of 19 U.S.C. § 1677(5)(E)(iv) and 19 C.F.R. § 351.511.[271]

i. Legal Authority to Countervail Transnational Subsidies

Effective April 24, 2024, the Department repealed the former prohibition on countervailing transnational subsidies under 19 C.F.R. § 351.527, which had precluded the countervailing of subsidies provided by a government other than the government of the country in which the subject merchandise is produced.[272] The Department may therefore investigate financial contributions provided by the GOR that confer a benefit on producers of subject merchandise in Turkey. Petitioners allege that the GOR, directly and through entities it owns, controls, entrusts, or directs, provides containerboard, kraftliner, sack kraft paper, and related paperboard inputs (collectively "paper inputs") to Turkish producers of pizza boxes for LTAR.

ii. The State-Level Framework: Deepening Russia-Turkey Economic Integration

The transnational provision of subsidized inputs occurs within a deliberate, state-level program of economic integration between Russia and Turkey. As of 2025, the Russian Economic Development Minister announced that Turkey had become Russia's second-largest trading

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[270] *Regulations Improving and Strengthening the Enforcement of Trade Remedies Through the Administration of the Antidumping and Countervailing Duty Laws*, 89 Fed. Reg. 20,766 (Dep't Commerce Mar. 25, 2024).

[271] 19 U.S.C. § 1677(5)(E)(iv); 19 C.F.R. § 351.511.

[272] *Regulations Improving and Strengthening the Enforcement of Trade Remedies Through the Administration of the Antidumping and Countervailing Duty Laws*, 89 Fed. Reg. 20,766 (Dep't Commerce Mar. 25, 2024).

partner, behind only China, with bilateral trade totaling USD 52.6 billion in 2024 and an explicit Russian policy of redirecting trade toward "friendly countries."[273] Following the loss of the European market due to sanctions imposed after February 2022, Russian paper producers have redirected export volumes into Turkey and other non-Western markets, exerting downward pressure on prices in those markets.[274]

The GOR and GOT have established a comprehensive framework for deepening bilateral trade that facilitates the flow of subsidized Russian inputs, including paper products, to Turkish manufacturers. The 19th Term Meeting of the Turkish-Russian Joint Intergovernmental Commission on Trade and Economic Cooperation ("JEC") was held in Moscow on June 27, 2025, chaired by Turkish Trade Minister Ömer Bolat and Russian Deputy PM Alexander Novak.[275] A JEC Protocol was signed covering bilateral trade and economic relations across energy, agriculture, contracting, environment, education, and transport.[276] Minister Bolat stated the protocol would serve as a roadmap for bilateral trade and economic relations.[277] The two countries explicitly cooperate on oil products trade and have a bilateral target of $100 billion in trade volume.[278] Of significant interest is the fact that the meeting highlights how Turkey "has increased its export volume from $36 billion in 2002 to $262 billion in 2024 by seven times," which is a

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[273] *Turkey Has Become Russia's Second-Largest Trading Partner, Minister Says*, Turkish Minute (Sep. 9, 2025), attached as **Exhibit V-97**.

[274] Fastmarkets Team & Camila Jaramillo, *European Sack Kraft Paper Market Outlook: Six Key Takeaways*, Fastmarkets (July 10, 2023), attached as **Exhibit V-98**; UN Comtrade Multi-Year World Imports: 4804, attached as **Exhibit V-99**.

[275] Mucahithan Avcioglu, *Turkey Signs Economic Cooperation Protocol with Russia*, Anadolu Agency (June 27, 2025), attached as **Exhibit V-100**.

[276] *Id.*

[277] *Id.* The protocol covers ",bilateral trade and economic relations and topics such as, energy, agriculture, contracting, environment, education, and transport" and would be "a roadmap for Turkey-Russia trade and economic relations."

[278] *Id.*

factor for why Russia considers Turkey an essential conduit for trade.[279] Moreover, Turkey is actively seeking engagement with Russia through any means necessary, such as its application to join BRICS, an economic cooperation group that is led by Russia.[280] Turkey's disposition to deepen its economic cooperation and active bilateral frameworks provides the institutional mechanisms through which below-market Russian paper products flow to Turkish pizza box producers, directly reducing their input costs and conferring a countervailable benefit on the production of subject merchandise exported to the United States.[281]

iii. The Department Has Formally Determined That the GOR Pervasively Owns and Controls Russian Enterprises: The GOR Owns and Controls the Dominant Russian Supplier of Paper Inputs

The Department has established, as a threshold matter, that Russian enterprises operate under pervasive state ownership, control, and direction.[282] Effective November 1, 2022, the Department revoked Russia's market economy status, concluding that non-market conditions prevail throughout the Russian economy.[283] Three of the Department's findings are directly related to the financial contribution and entrustment-or-direction elements of this allegation.

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279 *Id.*

280 Jim Zanotti & Clayton Thomas, *Turkey (Turkey): Major Issues and U.S. Relations*, Cong. Rsch. Serv., R44000 (updated Sep. 15, 2025) at 4, attached as **Exhibit V-101**.

281 Sinan Ülgen, *Turkey and Russia: An Unequal Partnership*, Carnegie Endowment for International Peace (Oct. 24, 2024), attached as **Exhibit V-102** ("According to Turkish Statistical Institute (TUIK) data, Turkey exported $10.9 billion to Russia in 2023, while importing $45.6 billion, resulting in a trade deficit of around $35 billion.").

282 *See generally* Memorandum from Leah Wils-Owens, Economist in the Economic Analysis Unit, through Ryan Majerus, Deputy Assistant Secretary for Policy and Negotiations, Robert Heilferty, Chief Counsel for Trade Enforcement and Compliance, Steven Presing, Executive Director, Office of Policy, Gregory Campbell, Director of the Subsidies Enforcement Office, and Alexander Hammer, Director of the Economic Analysis Unit, for Lisa Wang, Assistant Secretary for Enforcement and Compliance, re: *Reconsideration of Russia's Status as a Market Economy Country* (Nov. 9, 2022) ("Russia NME Memo") at 36-47, attached as **Exhibit V-103**.

283 *Id.* at 8.

First, with respect to government ownership and control of the means of production, the Department found that GOR ownership of the Russian economy had grown from roughly 30 percent in 2002 to between 33 percent and 50 percent.[284] The Department further found that the GOR "used state sector enterprises as instruments of state industrial policy, geopolitical, and other government objectives, and that the GOR had significant control even over enterprises in which it held minority shares," because Russian legislation grants the government "preferential shareholding rights to joint-stock companies that allowed it to exercise more control over the companies than the size of its shareholding alone would imply."[285] State-invested enterprises ("SIEs") "were afforded benefits not granted to private enterprises, such as preferential access to cheap credit, government contracts, and government assistance," which the GOR provided "even when they were less efficient than their private sector counterparts."[286] The Department concluded that "the GOR is following a noteworthy trajectory of increased ownership and control in the Russian economy," including through the expropriation and external-administration framework for departing foreign enterprises and the continued "us{e of} SIEs to pursue economic and political objectives."[287]

Second, with respect to government control over the allocation of resources, the Department found that state ownership of the Russian banking sector grew "from between 35 and 40 percent of total banking sector assets at the time of the *2002 Review* to nearly 75 percent as of 2020," and that "{t}his growing equity stake in Russian banks has allowed the government to have

284 *Id.* at 37 (internal citation omitted).

285 *Id.* (internal citation omitted).

286 *Id.* (internal citation omitted).

287 *Id.* at 41.

significant control over the allocation of financial resources in the Russian economy," which is a control with "economy-wide effects, as financial assets are, essentially, the resource which fund all other resources."[288] The Department also found that GOR industrial policy "had evolved from an approach of improving market mechanisms to playing a greater role in determining market outcomes, including selecting and supporting certain 'winner' firms at its discretion."[289]

Third, the Department found that the GOR directly controls the price and output decisions of Russian enterprises, including nominally private ones, citing the GOR's March 2022 directive ordering steel companies to cap domestic profit margins and lower domestic prices, government-administered natural gas and electricity prices "below surging world energy prices" and "below the cost of production," and legal authority allowing the GOR to compel any legal entity in Russia, "regardless of its organizational structure and form of ownership," to accept and perform state orders on state-dictated terms.[290] These findings establish the "formal, enforceable measure{s}" and pattern of government policy and practice that support entrustment or direction under section 771(5)(B)(iii) of the Act.

iv. The GOR's Control Over Segezha Group Exemplifies the Pattern That the Department Documented

Segezha Group PJSC ("Segezha Group"), including JSC Segezhsky Pulp and Paper Mill and Sokol Pulp and Paper Mill, is the dominant Russian producer and exporter of kraft paper and containerboard.[291] Segezha Group had a recapitalization 2025, and is now owned in significant part by the very state-controlled banking sector whose nearly 75 percent state ownership the

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[288] *Id.* at 47-48 (internal citation omitted).

[289] *Id.* at 47 (internal citation omitted).

[290] *Id.* at 44-48.

[291] Company's Profile, Segezha Group (Sep. 2021), attached as **Exhibit V-104**; Segezha Group Website Excerpt, attached as **Exhibit V-105**.

Department documented in the Russia NME Memo, and operates subject to GOR direction.[292] In 2025, the GOR orchestrated a debt-for-equity restructuring of Segezha Group in which creditor banks, including Sberbank, VTB, Alfa-Bank, and Credit Bank of Moscow, acquired newly issued shares worth up to RUB 60 billion.[293] The restructuring terms were agreed among the company, its creditor banks, the Central Bank of Russia, and the GOR itself. The Russian Industry and Trade Minister announced the scheme during a meeting between President Putin and cabinet ministers, stating that the government "{found} a solution together with the creditors {and} the owners of this group."[294] Sberbank is majority-owned by the Russian state (*i.e.*, the National Wealth Fund holds 50 percent plus one share) and VTB is likewise majority state-owned.[295] These institutions are "authorities" within the meaning of section 771(5)(B) of the Act. The Central Bank of Russia's agreement to relax regulatory requirements specifically to enable the Segezha transaction further evidences direct GOR involvement.[296]

The Segezha Group restructuring substantiates each element of the state-control architecture that the Department found in the Russia NME Memo: (1) the state-dominated banking sector allocating financial resources to a distressed industrial enterprise on non-commercial terms;[297] (2) the selection and support of a "winner" firm at the GOR's discretion, with terms

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292 Segezha Group завершила допэмиссию на 113 млрд рублей, Коммерсантъ (June 3, 2025), https://www.kommersant.ru/doc/7774823, attached as **Exhibit V-106**.

293 *Russian Authorities, Segezha, Creditors and Central Bank Agree Debt Restructuring Terms, Similar Decision Could Await ULK Group*, Interfax (Apr. 14, 2025), attached as **Exhibit V-107**.

294 *Id.*

295 *Sber acquired 41.9% of Shares of Element Company*, AK&M (Jan. 23, 2026), attached as **Exhibit V-108**; VTB Bank, Wikiwand, attached as **Exhibit V-109**.

296 *Russian Authorities, Segezha, Creditors and Central Bank Agree Debt Restructuring Terms, Similar Decision Could Await ULK Group*, Interfax (Apr. 14, 2025), attached as **Exhibit V-107**.

297 Russia NME Memo at 42-43 and 47-48, attached as **Exhibit V-103**.

negotiated at the head-of-state level;[298] (3) the extension of preferential access to cheap credit and government assistance to a SIE notwithstanding its inefficiency;[299] and (4) state control exercised through shareholding structures and regulatory accommodations that exceed what ownership percentages alone would imply.[300] Moreover, with regard to any Russian paper producer in which state entities hold only minority positions, the Department's finding that the GOR "had significant control even over enterprises in which it held minority shares" supports treating those producers' provision of paper inputs as a financial contribution by an authority or by an entrusted or directed private entity.[301]

v. The Subsidized Inputs Flow to Turkish Producers of Subject Merchandise

Turkey is the single largest destination for Russian kraft paper exports, receiving approximately 56 percent of all Russian kraft paper shipments in 2025.[302] The two dominant Russian paper producers, Segezha Group (controlled by sanctioned oligarch Vladimir Evtushenkov through AFK Sistema),[303] and Ilim Group (controlled by oligarchs Zakhar Smushkin and Boris Zingarevich, co-founded with former Russian President Dmitry Medvedev),[304] are deeply intertwined with the GOR and benefit from extensive state subsidies, including below-market timber rights on 100 percent government-owned forestland, concessional energy pricing,

298 *Id*. at 47 (internal citation omitted).

299 *Id*. at 37-38 (internal citation omitted).

300 *Id*. at 37.

301 *Id*. (internal citation omitted).

302 UN Comtrade Imports Into Turkey: 4804, attached as **Exhibit V-41**.

303 OpenSanctions, Vladimir Petrovich Evtushenkov Profile; Forbes, *125 Billionaires of Russia* (2024), attached as **Exhibit V-110**.

304 *U.S. Co. International Paper Closes Deal on Sale of 50% Stake in Ilim to Russian Beneficiaries of JV*, Interfax (Sep. 18, 2023), attached as **Exhibit V-111**.

direct state financial support such as 50 percent reduction in stumpage rights for harvesters and numerous joint-GOR investments.[305] Additionally, Segezha Group is affiliated with Opal Makina Ambalaj Kimya San. ve Tic. A.Ş. as an exclusive distributor in Turkey. Segezha publicly identified Opal Makina as its exclusive distributor of paper products in the Turkish market at the Eurasia Packaging Istanbul 2024 exhibition, and Opal Makina confirms on its website that it is the authorized dealer of all Segezha Group kraft paper products in Turkey.[306] As discussed above, Russian paper products are purchased in Turkey for LTAR and the benefits flow through to Turkish purchasers in the form of below-market paper prices.

a. Financial Contribution

The provision of paper inputs by Segezha Group and other GOR-owned or -controlled producers constitutes the provision of a good by an "authority" pursuant to sections 771(5)(B) and 771(5)(D)(iii) of the Act. In the alternative, the GOR, through its state banks' controlling shareholdings, the state-agreed restructuring, and its export-redirection policy, entrusts and directs

305 *See* Forest Policy Trade & Fin. Initiative, Russian Federation Country Profile 2 (Mar. 2024), attached as **Exhibit V-113** ("According to the Forest Code (2006), Russia's forest lands are owned by government authorities . . . . Payments for forest lease are small and, as a rule, do not exceed 10%–15% of the final value of round timber on the domestic market . . . The opportunity to implement such a measure of state support at the federal level began to be considered only in the spring of 2023"); Forest Code of the Russian Federation No. 200-FZ of Dec. 4, 2006, attached as **Exhibit V-114**; Roman V. Gordeev et al., Impact of Trade Restrictions on the Russian Forest Industry: Evidence from Siberian Timber Producers, 14 Forests 2452, at § 4 (2023), attached as **Exhibit V-115**; Resolution of the Gov't of the Russian Federation No. 190 of Feb. 23, 2018, attached as **Exhibit V-116** ("0.5 coefficient is applied . . . to the rates of payment for unit of volume of forest resources and rates of payment for the unit area of the wood lot which is in federal property"); Meeting on the Implementation of Priority Investment Projects in the Timber Industry Sector, Gov't of the Russian Federation (June 19, 2013) (statement of Minister of Natural Resources Sergei Donskoi), attached as **Exhibit V-117** ("As is known, investors have two important incentives. One of them is favourable leasing terms, with a 50% discount. . . . Another investment incentive provided to companies that invest in forest operations involves the auction-free transfer of forest land for investment projects."); Ilim Group Management and Irkutsk Oblast Governor Launch the Big Ust-Ilimsk Project, PapNews (June 25, 2018), attached as **Exhibit V-118**; Ministry of Economic Development Updated the List of Systemic Enterprises of Russia, WhatWood (Apr. 14, 2020), attached as **Exhibit V-119** ((listing Ilim Group, Segezha Group, and other timber companies as eligible for state support).

306 Segezha Group Strengthens Its Position Abroad in Unbleached Kraft Paper — Increases Its Market Share in Turkey, AKM (2024), attached as **Exhibit V-120**; Segezha Kraft Paper, Opal Makina, Website Excerpt, attached as **Exhibit V-121**.

these producers to provide the financial contribution within the meaning of section 771(5)(B)(iii) of the Act. The Department's own findings support both theories in that the GOR exercises significant control even over enterprises in which it held minority shares, allocates financial resources through a banking sector that is nearly 75 percent state-owned, and compels price and output decisions of Russian enterprises regardless of their form of ownership.[307] Consistent with the Department's 2024 regulatory amendments, the provision of paper products for LTAR by the GOR to Turkish pizza box producers is a financial contribution.

b. Benefit

Pursuant to section 771(5)(E)(iv) of the Act and 19 C.F.R. § 351.511(a)(1)-(2), this program confers a benefit to the extent that the paper inputs are provided for LTAR. Russian-origin paper inputs are sold to Turkish purchasers at prices materially below comparable world-market benchmarks (*e.g.*, European and Brazilian kraftliner and sack kraft prices as reported by Fastmarkets/RISI), reflecting (a) the GOR's preservation of excess capacity through the state-bank recapitalization and (b) the sanctions-driven redirection of volumes into Turkey at discounted prices. Preliminary unit-value analysis indicates Russian export prices to Turkey under HS 4804 are below average Turkish import unit values from market-economy suppliers by approximately 28 percent.[308] In measuring the adequacy of remuneration, the Department should not rely on Russian domestic prices as a benchmark. The Department has determined that non-market conditions prevail in Russia, that prices there "are pervasively and significantly affected by the policies and practices of the government," and that key upstream inputs to Russian production,

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[307] Russia NME Memo at 37, 42-43, and 47-48, attached as **Exhibit V-103**.

[308] UN Comtrade Imports Into Turkey: 4804, attached as **Exhibit V-41**. Removing the world and Russian prices shows a world average of imports into Turkey of approximately $0.94. The percentage difference is calculated by the Russian price into Turkey (0.675747389) subtracted by the world average without Russia (0.940330411) and divided by the world average price. *See also* UN Comtrade Multi-Year World Imports: 4804, attached as **Exhibit V-99**.

including natural gas and electricity, are administratively priced below world prices and below the cost of production, distortions that flow through to the cost structure of energy-intensive Russian paper production.[309] A world-market (tier-two) benchmark under 19 C.F.R. § 351.511(a)(2)(ii) is appropriate.

c. Specificity

This program is de facto specific under section 771(5A)(D)(iii)(I) of the Act because the provision of paper inputs for LTAR is limited to the enterprises and industries that purchase these inputs (*i.e.*, the paper and packaging industries) and, in the transnational context, the benefit is concentrated in Turkish converters, including pizza box producers, that constitute the predominant and disproportionate users of the subsidized Russian inputs in Turkey.

309 Russia NME Memo at 37 and, 43-48, attached as **Exhibit V-103**.

Exhibit List		
Exhibit No.	**Description**	**Security**
V-1	U.S. Imports of 4819.10.0020	Public
V-2	United States Trade Representative, *National Trade Estimate Report on Foreign Trade Barriers of the President of the United States on the Trade Agreements Program* (2025) (excerpts)	Public
V-3	Department of the Treasury, Internal Revenue Service, *How to Depreciate Property: Publication 946* (Mar. 17, 2025) (excerpts)	Public
V-4	Petitions for the Imposition of Antidumping and Countervailing Duties, *Common Alloy Aluminum Sheet from Bahrain, Brazil, Croatia, Egypt, Germany, Greece, India, Indonesia, Italy, Korea, Oman, Romania, Serbia, Slovenia, South Africa, Spain, Taiwan, and Turkey*, vol. XXIII (Mar. 9, 2020) (excerpts)	Public
V-5	Presidency of the Republic of Turkey Investment Office, *Investment Zones*, Website Excerpt	Public
V-6	Republic of Turkey Ministry of Trade, *General Directorate of Free Zones*	Public
V-7	Iletisim (Contact), Parteks Kagit Endustri A.S., Contact Page Website Excerpt	Public
V-8	Contact, Baharoglu Tarim Urunleri San. ve Tic. A.S., Contact Page	Public
V-9	Ankutsan, About Us	Public
V-10	Letter from Republic of Turkey, Ministry of Trade, Directorate General of Exports, to Sec'y Commerce, re: *Response of the Government of Turkey to Supplemental Questionnaire in Countervailing Duty Investigation on Common Alloy Aluminum Sheet from the Republic of Turkey* (July 20, 2020) (excerpts)	Public
V-11	Harman Ambalaj Website Excerpts	Public
V-12	Kutulin Ambalaj Website Excerpts	Public

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V-13	Samsun Karton Ambalaj Website Excerpts	Public
V-14	Mukamsan Ambalaj Website Excerpts	Public
V-15	Altin Cinar Kutu Uretimi Ambalaj Matbaa Website Excerpts	Public
V-16	AB Ofset Ambalaj Ltd. Sti. Website Excerpts	Public
V-17	Mersin Karton Website Excerpts	Public
V-18	Dervisoglu Ambalaj Website Excerpts	Public
V-19	AB OFSET AMBALAJ LTD. STI. Turkey, Turkish Manufacturers, AB OFSET AMBALAJ LTD. STI. Turkey Website Excerpt	Public
V-20	Dervisoglu Ambalaj, Ana Sayfa Website Excerpt	Public
V-21	Parteks Kagıt Endustri A About Us Website Excerpt	Public
V-22	Ek Ambalaj Website Excerpt	Public
V-23	Countervailing Duty Investigation Initiation Checklist, *Welded Stainless Line and Pressure Pipe from the Republic of Turkey* (Aug. 4, 2026)	Public
V-24	*Law on Organized Industrial Zones*, Law No. 4562 (Turkey), adopted Apr. 12, 2000, published in Official Gazette No. 24021 (Apr. 15, 2000)	Public
V-25	Organized Industrial Zones Implementation Regulation, Official Gazette, No. 30674, Ministry of Industry and Technology of the Republic of Turkey (Feb. 2, 2019)	Public
V-26	*Decision on the Determination of Value Added Tax Rates Applicable to Goods and Services*, Council of Ministers Decision No. 2007/13033, art. 1(1), Resmî Gazete No. 26742 (Dec. 30, 2007) (Turkey)	Public

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Exhibit No.	**Description**	**Security**
V-27	*Decision on the Determination of Value Added Tax Rates Applicable to Goods and Services*, Council of Ministers Decision No. 2007/13033, art. 1(1), Resmî Gazete No. 26742 (Dec. 30, 2007) (Turkey), amended by Presidential Decision No. 7346, art. 1, Resmî Gazete No. 32241 (July 6, 2023) (Turkey)	Public
V-28	The Investment Office of the Presidency of the Republic of Turkey, Investment Zones, Website Excerpts	Public
V-29	Fees Law, Law No. 492, arts. 57, 58, 64 & Tariff No. 4, Resmî Gazete No. 11756 (July 17, 1964) (Turkey)	Public
V-30	Bursa Tax Office Directorate Ruling No. 45404237-140.04.01, 17-27-103105 (Oct. 11, 2017)	Public
V-31	Ankutsan Antalya Kutu Sanayi Oluklu Mukavva Kağıt Tic. A. Ş., Antalya Organize Sanayi Bölgesi (AOSB)	Public
V-32	Antalya Organize Sanayi Bölgesi, Service Fees	Public
V-33	Antalya Organize Sanayi Bölgesi, "Elektrik İşletme Müdürlüğü" Electricity Operations Directorate	Public
V-34	*Law on Organized Industrial Zones Implementation Regulation*, adopted Feb. 2, 2019, published in Official Gazette No. 30674 (Feb. 2, 2019)	Public
V-35	Gebze Güzeller Organize Sanayi Bölgesi Website Excerpt	Public
V-36	Balıkesir Yatırım Destek Ofisi, The Advantages of Investing in an OIZ	Public
V-37	Letter from Government of Turkey to Sec'y Commerce, re: *Response of the Government of Turkey to Initial Questionnaire in Countervailing Duty Investigation on Brake Drums from the Republic of Turkey* (Sep. 26, 2026) (PUBLIC VERSION)	Public
V-38	Parteks Kağıt Endüstri A.Ş., Turquality, PARTEKS KAĞIT ENDÜSTRI A.Ş.	Public

EXHIBIT LIST		
Exhibit No.	**Description**	**Security**
V-39	Orbitax, *Turkey's Banking and Insurance Transactions Tax Extended to Forex Sales* (May 28, 2020)	Public
V-40	Communiqué on Tax, Duty, and Fee Exemptions for Exports, Transit Trade, Sales and Deliveries Deemed Exports, and Foreign-Currency-Earning Services and Activities (Export: 2017/4), Resmî Gazete No. 30070 (May 18, 2017) (Turkey)	Public
V-41	UN Comtrade Imports Into Turkey: 4804	Public
V-42	Memorandum from James Maeder, Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations, to Jeffrey I. Kessler, Assistant Secretary for Enforcement and Compliance, re: *Post-Preliminary Analysis of Countervailing Duty Investigation of Common Alloy Aluminum Sheet from the Republic of Turkey* (Dec 28, 2020)	Public
V-43	Special Consumption Tax Law No. 4760 (Turkey) (June 6, 2002)	Public
V-44	Decree on the Excise Tax Levied on the Goods Included in Schedule (B) of List No. (I) Annexed to Excise Tax Law No. 4760, No. 2012/3792 (Oct. 10, 2012) (Turkey)	Public
V-45	Manufacturer Corrugated-Cardboard-Box, Kapak Ambalaj	Public
V-46	Pizza Boxes, Kutu Fabrikasi®, Pizza Boxes	Public
V-47	Pakoro, Top 10 Pizza Box Manufacturers in Turkey (Jan. 24, 2025)	Public
V-48	ExIm Bank 2025 Annual Report	Public
V-49	ExIm Bank Website Excerpt, *Corporate*	Public
V-50	ExIm Bank Website Excerpt, *Rediscount Credit Program*	Public
V-51	ExIm Bank Website Excerpt, *Post Shipment Rediscount Credit Program*	Public

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Exhibit No.	**Description**	**Security**
V-52	ExIm Bank Website Excerpt, *Pre-Shipment Export Credit Program*	Public
V-53	ExIm Bank Website Excerpt, *Pre-Export Credit Program*	Public
V-54	ExIm Bank Website Excerpt, *Export-Oriented Working Capital Credit Program*	Public
V-55	ExIm Bank Website Excerpt, *Export-Oriented Investment Credit Program*	Public
V-56	ExIm Bank Website Excerpts, *Specific Export Credit Program*; *ICIEC Credit Program*; *MIGA Credit Program*; *World Bank Credit Program*	Public
V-57	ExIm Bank Website Excerpt, *Buyer's Credits*	Public
V-58	ExIm Bank Website Excerpt, *Buyer's Credits Through Domestic Banks*	Public
V-59	ExIm Bank Website Excerpt, *Buyer's Credits Through Foreign Banks*	Public
V-60	ExIm Bank Website Excerpt, *Letter of Guarantee Program*	Public
V-61	Republic of Turkey Investment & Finance Office, *Investment Incentive System of Turkey* (Jan. 2026)	Public
V-62	TÜBİTAK (Turkey Bilimsel ve Teknolojik Araştırma Kurumu), 1515 - Frontier R&D Laboratory Support Programme	Public
V-63	Republic of Turkey Investment & Finance Office, *Investment Incentive System of Turkey* (May 2023)	Public
V-64	TÜBİTAK, Implementation Principles for the 1511 — Research, Technology Development and Innovation Projects in Priority Areas Grant Programme, arts. 2, 5-6 (as amended Nov. 29, 2019)	Public

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Exhibit No.	**Description**	**Security**
V-65	Communiqué No. 2011/1 on Market Research and Market-Entry Support, arts. 1-25 (Turk. Ministry of Trade, effective Nov. 24, 2016) (as amended through Apr. 5, 2018)	Public
V-66	Presidency of the Republic of Turkey, Official Gazette No. 31927 (Aug. 18, 2022), Presidential Decision No. 5973, *Decision on Export Supports*	Public
V-67	Turkey Pizza Box, Turkish Pizza Box Manufacturers—Made in Turkey, TradeKey	Public
V-68	*Pizza Boxes Turkey: B2B Companies and Suppliers*, Europages	Public
V-69	*Zeray Packaging Box and Box Manufacturing: About the Supplier and Service Provider from Turkey*, Go4WorldBusiness	Public
V-70	*Turkish Packaging Company Offering Eco-Friendly Cardboard Box Solutions Seeks Global Distributors and Partners*, Enterprise Europe Network (Sep. 11, 2025)	Public
V-71	Ankutsan Packaging, Thomasnet	Public
V-72	Contact, Ankutsan	Public
V-73	*Communiqué on Supporting the Development of International Competitiveness (Communiqué No. 2010/8)*, Resmî Gazete No. 27708 (Sep. 23, 2010) (Turkey) (unofficial English translation)	Public
V-74	Karton Restoran Kutuları, Çağlar Ambala	Public
V-75	Çağlar Gıda ve Ambalaj Sanayi ve Ticaret Limited Şirketi Turkey—Turkey Şirketleri, TurkishExporter	Public
V-76	Pizza Kutusu, Kefeli Ambalaj	Public
V-77	Samsun Merkez Organize Sanayi Bölgesi, Samsun Merkez Organize Sanayi Bölge Müdürlüğü	Public

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V-78	Decision on Supporting Participation in Fairs Abroad, Decision No. 2017/4, Resmî Gazete No. 30031 (Apr. 7, 2017) (Turkey)	Public
V-79	Decision on Export Supports, Presidential Decision No. 5973, Resmî Gazete No. 31927 (Aug. 18, 2022) (Turkey) (consolidated text incorporating amendments through Presidential Decision No. 11007, Resmî Gazete No. 33189 (Mar. 7, 2026)	Public
V-80	Drupa 2024 Exhibitor Profile, Türk Oluklu Mukavva ve Ambalaj San. A.Ş., Messe Düsseldorf	Public
V-81	List of Packaging Fairs, Ambalaj Sanayicileri Derneği Packaging Manufacturers Association	Public
V-82	*Law on Supporting Research, Development and Design Activities*, Law No. 5746 (Mar. 12, 2008), Resmî Gazete R.G. No. 26814 (Turkey)	Public
V-83	*Law Amending the Technology Development Zones Law and Certain Laws*, published in Turkey's official Resmî Gazete on February 3, 2021, Issue No. 31384	Public
V-84	Decision on State Aid in Investments, Karar Sayısı 2012/3305, Resmî Gazete, No. 28328 (June 19, 2012) (Turkey)	Public
V-85	*General Investments*, Republic of Turkey Ministry of Trade (Sep. 5, 2018)	Public
V-86	Verified Supplier 5 Ply Corrugated Cardboard Production Line 500+, Alibaba.com	Public
V-87	Pizza Kutusu, Yeşil Ambalaj	Public
V-88	U-18 Pizza Box, Zirve Koli	Public
V-89	Special Pizza Box, Zirve Ambalaj Poşet, View the Special Pizza Box Project Page	Public
V-90	Kipas Kagit, Company Overview Website Excerpt	Public

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V-91	Kipaş Kağıt Bozüyük Plant, Kipaş Paper, Corrugated Board - Kipaş Paper	Public
V-92	General Introduction, Kipaş Paper, General Introduction - Kipaş Paper	Public
V-93	UN Comtrade Imports Into Turkey: 4819	Public
V-94	*Law on Project-Based Support for Investments and Amendments to Certain Laws and Decrees Having the Force of Law*, Law No. 6745, Resmî Gazete No. 29824 (Sep. 7, 2016) (Turkey)	Public
V-95	Modern Ambalaj Website Excerpts	Public
V-96	Translation Excerpt of Income Tax Law, Law No. 193, art. 80, Resmî Gazete R.G. No. 10700 (Jan. 6, 1961) (Turkey)	Public
V-97	*Turkey Has Become Russia's Second-Largest Trading Partner, Minister Says*, Turkish Minute (Sep. 9, 2025)	Public
V-98	Fastmarkets Team & Camila Jaramillo, *European Sack Kraft Paper Market Outlook: Six Key Takeaways*, Fastmarkets (July 10, 2023)	Public
V-99	UN Comtrade Multi-Year World Imports: 4804	Public
V-100	Mucahithan Avcioglu, *Turkey Signs Economic Cooperation Protocol with Russia*, Anadolu Agency (June 27, 2025)	Public
V-101	Jim Zanotti & Clayton Thomas, *Turkey (Turkey): Major Issues and U.S. Relations*, Cong. Rsch. Serv., R44000 (updated Sep. 15, 2025)	Public
V-102	Sinan Ülgen, *Turkey and Russia: An Unequal Partnership*, Carnegie Endowment for International Peace (Oct. 24, 2024)	Public

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Exhibit No.	**Description**	**Security**
V-103	Memorandum from Leah Wils-Owens, Economist in the Economic Analysis Unit, through Ryan Majerus, Deputy Assistant Secretary for Policy and Negotiations, Robert Heilferty, Chief Counsel for Trade Enforcement and Compliance, Steven Presing, Executive Director, Office of Policy, Gregory Campbell, Director of the Subsidies Enforcement Office, and Alexander Hammer, Director of the Economic Analysis Unit, for Lisa Wang, Assistant Secretary for Enforcement and Compliance, re: *Reconsideration of Russia's Status as a Market Economy Country* (Nov. 9, 2022)	Public
V-104	Company's Profile, Segezha Group (Sep. 2021)	Public
V-105	Segezha Group Website Excerpt	Public
V-106	Segezha Group завершила допэмиссию на 113 млрд рублей, Коммерсантъ (June 3, 2025), https://www.kommersant.ru/doc/7774823	Public
V-107	*Russian Authorities, Segezha, Creditors and Central Bank Agree Debt Restructuring Terms, Similar Decision Could Await ULK Group*, Interfax (Apr. 14, 2025)	Public
V-108	*Sber acquired 41.9% of Shares of Element Company*, AK&M (Jan. 23, 2026)	Public
V-109	VTB Bank, Wikiwand	Public
V-110	OpenSanctions, Vladimir Petrovich Evtushenkov Profile; Forbes, *125 Billionaires of Russia* (2024)	Public
V-111	*U.S. Co. International Paper Closes Deal on Sale of 50% Stake in Ilim to Russian Beneficiaries of JV*, Interfax (Sep. 18, 2023)	Public
V-112	Contemporary Living Advertising Printing Corrugated Cardboard and Cardboard, Contact Information, Çağdaş Yaşatan Reklam	Public
V-113	Forest Policy Trade & Fin. Initiative, Russian Federation Country Profile 2 (Mar. 2024)	Public

PUBLIC DOCUMENT

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Exhibit No.	**Description**	**Security**
V-114	Forest Code of the Russian Federation No. 200-FZ of Dec. 4, 2006	Public
V-115	Roman V. Gordeev et al., Impact of Trade Restrictions on the Russian Forest Industry: Evidence from Siberian Timber Producers, 14 Forests 2452 (2023)	Public
V-116	*Resolution of the Gov't of the Russian Federation No. 190 of Feb. 23, 2018*	Public
V-117	Meeting on the Implementation of Priority Investment Projects in the Timber Industry Sector, Gov't of the Russian Federation (June 19, 2013)	Public
V-118	Ilim Group Management and Irkutsk Oblast Governor Launch the Big Ust-Ilimsk Project, PapNews (June 25, 2018)	Public
V-119	Ministry of Economic Development Updated the List of Systemic Enterprises of Russia, WhatWood (Apr. 14, 2020)	Public
V-120	Segezha Group Strengthens Its Position Abroad in Unbleached Kraft Paper — Increases Its Market Share in Turkey, AKM (2024)	Public
V-121	Segezha Kraft Paper, Opal Makina, Website Excerpt	Public

EXHIBIT V-1

Data Type	Country	Year	Quantity Description
First Unit of Quantity	Australia	2025	kilograms
First Unit of Quantity	Cambodia	2025	kilograms
First Unit of Quantity	Canada	2025	kilograms
First Unit of Quantity	China	2025	kilograms
First Unit of Quantity	Colombia	2025	kilograms
First Unit of Quantity	Costa Rica	2025	kilograms
First Unit of Quantity	Dominican Republic	2025	kilograms
First Unit of Quantity	Ecuador	2025	kilograms
First Unit of Quantity	Egypt	2025	kilograms
First Unit of Quantity	France	2025	kilograms
First Unit of Quantity	Greece	2025	kilograms
First Unit of Quantity	Guatemala	2025	kilograms
First Unit of Quantity	Honduras	2025	kilograms
First Unit of Quantity	Hong Kong	2025	kilograms
First Unit of Quantity	India	2025	kilograms
First Unit of Quantity	Indonesia	2025	kilograms
First Unit of Quantity	Ireland	2025	kilograms
First Unit of Quantity	Israel	2025	kilograms
First Unit of Quantity	Italy	2025	kilograms
First Unit of Quantity	Japan	2025	kilograms
First Unit of Quantity	Jordan	2025	kilograms
First Unit of Quantity	Malaysia	2025	kilograms
First Unit of Quantity	Mexico	2025	kilograms
First Unit of Quantity	Pakistan	2025	kilograms
First Unit of Quantity	Poland	2025	kilograms
First Unit of Quantity	Portugal	2025	kilograms
First Unit of Quantity	Saudi Arabia	2025	kilograms
First Unit of Quantity	South Korea	2025	kilograms
First Unit of Quantity	Taiwan	2025	kilograms
First Unit of Quantity	Thailand	2025	kilograms
First Unit of Quantity	Turkey	2025	kilograms
First Unit of Quantity	United Kingdom	2025	kilograms
First Unit of Quantity	Vietnam	2025	kilograms

First Unit of Quantity	Suppressed	Percent
1061.00	0.00	0%
282721.00	0.00	0%
12251946.00	0.00	17%
7888918.00	0.00	11%
32537.00	0.00	0%
19085.00	0.00	0%
63794.00	0.00	0%
45787.00	0.00	0%
398164.00	0.00	1%
216.00	0.00	0%
35157.00	0.00	0%
21281.00	0.00	0%
65217.00	0.00	0%
4410.00	0.00	0%
2435492.00	0.00	3%
151847.00	0.00	0%
1662.00	0.00	0%
48.00	0.00	0%
79180.00	0.00	0%
2594.00	0.00	0%
2700.00	0.00	0%
6083899.00	0.00	9%
3148080.00	0.00	4%
4312.00	0.00	0%
16003.00	0.00	0%
5831.00	0.00	0%
9000.00	0.00	0%
1265447.00	0.00	2%
224235.00	0.00	0%
130535.00	0.00	0%
27919555.00	0.00	40%
5789.00	0.00	0%
7761952.00	0.00	11%

Download Date	September 7, 2026, 7:04 AM
Step 1: Trade Flow and Classification System	
Trade Flow	Imports For Consumption
Classification System	HTS Items
Step 2: Data and Years	
Data To Report	First Unit of Quantity
Data Format	1
Select Type	Full Years
Years	2025
Timeframe Aggregation	Annual
Step 3: Countries	
Select Type	Use All Countries
Country List	
Country Aggregation	Break Out Countries
Step 4: Commodities	
Select Type	Select Individual Commodities
Commodity List	4819100020
Commodity Aggregation Level	10
Commodity Aggregation	Aggregate Commodities
Description Display	YES
Step 5: Programs	
Select Type	Use All Programs
Import Program Aggregation	Aggregate CSC
Step 6: Rate Provision Codes	
Select Type	Use All Provision Codes
Provision Code Aggregation	Aggregate RPCODE
Step 7: Districts	
Select Type	Use All Districts
District List	
District Aggregation	Aggregate District
Step 8: Report Layout	
Column Order	COUNTRY
Column Sort Order	Countries

EXHIBIT V-2

2025 National Trade Estimate Report on

FOREIGN TRADE BARRIERS

of the President of the United States
on the Trade Agreements Program

UNITED STATES TRADE REPRESENTATIVE

ACKNOWLEDGEMENTS

The Office of the United States Trade Representative (USTR) is responsible for the preparation of this report. U.S. Trade Representative Jamieson L. Greer gratefully acknowledges the contributions of all USTR staff to the writing and production of this report and notes, in particular, the contributions of Tia Potskhverashvili, Karen M. Lezny, Jiexi “Jesse” Huang, Edward D. Marcus, Rachel B. Hasandras, Marylenny S. Iglesias Almendarez, Anh-Chi T. Nguyen, Subuola Sangodina, and David A. Shannon.

Thanks are extended to partner Executive Branch members of the Trade Policy Staff Committee (TPSC). The TPSC is composed of the following Executive Branch entities: the Departments of Agriculture, State, Commerce, Defense, Energy, Health and Human Services, Homeland Security, Interior, Justice, Labor, Transportation, and Treasury; the Environmental Protection Agency; the Office of Management and Budget; the Council of Economic Advisers; the Council on Environmental Quality; the Small Business Administration; the National Economic Council; the National Security Council; and, the Office of the United States Trade Representative; as well as non-voting member the U.S. International Trade Commission. In preparing the report, substantial information was solicited from U.S. Embassies.

Office of the United States Trade Representative
Ambassador Jamieson L. Greer

LIST OF FREQUENTLY USED ACRONYMS

APHIS	Animal and Plant Health Inspection Service, U.S. Department of Agriculture
CAFTA–DR	Dominican Republic–Central America–United States Free Trade Agreement
CET	Common External Tariff
CVA	WTO Customs Valuation Agreement
DOL	U.S. Department of Labor
ECOWAS	Economic Community of West African States
EU	European Union
FDA	Food and Drug Administration, U.S. Department of Health and Human Services
FMVSS	U.S. Federal Motor Vehicle Safety Standards
FTA	Free Trade Agreement
GATS	WTO General Agreement on Trade in Services
GATT	General Agreement on Tariffs and Trade
GCC	Gulf Cooperation Council
GDPR	General Data Protection Regulation
GE	Genetically engineered
GI	Geographical Indication
GPA	WTO Agreement on Government Procurement
HS	Harmonized System
ICT	Information and Communications Technology
IP	Intellectual Property
KORUS	United States–Korea Free Trade Agreement
MERCOSUR	Southern Common Market
MFN	Most-Favored-Nation
MOU	Memorandum of Understanding
MRL	Maximum Residue Limit
MSME	Micro-, Small, and Medium-sized Enterprise
OECD	Organization for Economic Cooperation and Development
SME	Small and Medium-Sized Enterprise
SPS	Sanitary and Phytosanitary
TBT	Technical Barriers to Trade
TFA	WTO Trade Facilitation Agreement
TIFA	Trade and Investment Framework Agreement
TRQ	Tariff-Rate Quota
UAE	United Arab Emirates
UNECE	United Nations Economic Commission for Europe
USDA	U.S. Department of Agriculture
USMCA	United States–Mexico–Canada Agreement

USTR	United States Trade Representative
VAT	Value-Added Tax
VoIP	Voice over Internet Protocol
WOAH	World Organization for Animal Health
WTO	World Trade Organization

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FOREWORD

SCOPE AND COVERAGE

The 2025 National Trade Estimate Report on Foreign Trade Barriers (NTE) is the 40th report in an annual series that highlights significant foreign barriers to U.S. exports, U.S. foreign direct investment, and U.S. electronic commerce. This document is a companion piece to the President's 2025 Trade Policy Agenda and 2024 Annual Report, published by the Office of the United States Trade Representative (USTR) on February 28, 2025.

In accordance with Section 181 of the Trade Act of 1974, as amended by Section 303 of the Trade and Tariff Act of 1984 and amended by Section 1304 of the Omnibus Trade and Competitiveness Act of 1988, Section 311 of the Uruguay Round Trade Agreements Act, and Section 1202 of the Internet Tax Freedom Act, USTR is required to submit to the President, the Senate Finance Committee, and appropriate committees in the House of Representatives, an annual report on significant foreign trade barriers. The statute requires an inventory from the previous calendar year of the most important foreign barriers affecting U.S. exports of goods and services, including agricultural commodities and U.S. intellectual property; foreign direct investment by U.S. persons, especially if such investment has implications for trade in goods or services; and U.S. electronic commerce. Such an inventory enhances awareness of these trade restrictions, facilitates U.S. negotiations aimed at reducing or eliminating these barriers, and is a valuable tool in enforcing U.S. trade laws and promoting U.S. economic and security interests.

The NTE Report is based upon information compiled within USTR, the U.S. Departments of Commerce and Agriculture, and other U.S. Government agencies, as well as U.S. embassies and supplemented with information provided in response to a notice published in the *Federal Register*, and by the trade advisory committees.

This Report discusses the largest export markets for the United States, covering nearly 60 trading partners. Omission of particular trading partners and barriers does not imply that they are not of concern to the United States.

Trade barriers elude fixed definitions, but may be broadly defined as government laws, regulations, policies, or practices—including non-market policies and practices—that distort or undermine fair competition. These include measures that protect domestic goods and services from foreign competition, artificially stimulate exports of particular domestic goods and services, or fail to provide adequate and effective protection of intellectual property rights. Non-market policies and practices, such as targeting of industrial sectors for dominance, non-market excess capacity, and distorting activities of state-owned or state-sponsored firms, may create economic and national security risks and undermine U.S. competitiveness. The purpose of the NTE Report is to identify barriers the U.S. Government seeks to remove.

The NTE Report classifies foreign trade barriers in 14 categories. These categories cover measures and policies that restrict, prevent, or impede the international exchange of goods and services, U.S. foreign direct investment, or U.S. electronic commerce. The categories covered include:

- Import policies (*e.g.*, tariffs and other import charges, quantitative restrictions, import licensing, customs barriers and shortcomings in trade facilitation, and other market access barriers);

- Technical barriers to trade (*e.g.*, unnecessarily trade restrictive standards, conformity assessment procedures, or technical regulations, including unnecessary or discriminatory technical regulations or standards for telecommunications products);

- Sanitary and phytosanitary measures (*e.g.*, measures that unnecessarily restrict trade without furthering safety objectives because they are applied beyond the extent necessary to protect human, animal, or plant life or health, not based on science, or maintained without sufficient scientific evidence);

- Government procurement (*e.g.*, "buy national" policies and closed bidding);

- Intellectual property protection (*e.g.*, inadequate patent, copyright, trade secret, and trademark regimes and inadequate enforcement of intellectual property rights);

- Services barriers (*e.g.*, prohibitions or restrictions on foreign participation in the market, discriminatory licensing requirements or regulatory standards, local-presence requirements, and unreasonable restrictions on what services may be offered);

- Electronic commerce / digital trade barriers (*e.g.*, barriers to cross-border data flows, discriminatory practices affecting trade in digital products, restrictions on the provision of Internet-enabled services, and other restrictive technology requirements);

- Investment barriers (*e.g.*, limitations on foreign equity participation and on access to foreign government-funded research and development programs, local content requirements, technology transfer requirements and export performance requirements, and restrictions on repatriation of earnings, capital, fees and royalties);

- Subsidies, including export subsidies (*e.g.*, export financing on preferential terms and agricultural export subsidies that displace U.S. exports in third country markets) and import substitution subsidies (*e.g.*, subsidies contingent on the purchase or use of domestic rather than imported goods);

- Anticompetitive practices (*e.g.*, government-tolerated anticompetitive conduct of state-owned or private firms that restricts the sale or purchase of U.S. goods or services in the foreign country's markets or abuse of competition laws to inhibit trade, and fairness and due process concerns by companies involved in competition investigatory and enforcement proceedings in the country);

- State-owned enterprises (*e.g.*, actions by SOEs and by governments with respect to SOEs involved in the manufacture or production of non-agricultural goods or in the supply of services that constitute significant barriers to, or distortions of, U.S. exports of goods and services, U.S. investments, or U.S. electronic commerce, which may negatively affect U.S. firms and workers. These actions include subsidies and non-commercial advantages provided to and from SOEs and practices with respect to SOEs that discriminate against U.S. goods or services, or actions by SOEs that are inconsistent with commercial considerations in the purchase and sale of goods and services);

- Labor (*e.g.*, concerns with failures by a government to protect internationally recognized worker rights[1] or to eliminate discrimination in respect of employment or occupation, in cases where these failures influence trade flows or investment decisions in ways that constitute significant barriers to, or distortions of, U.S. exports of goods and services, U.S. investment, or U.S. electronic commerce, which may negatively affect U.S. firms and workers);

- Environment (*e.g.*, concerns with a government's levels of environmental protection, unsustainable stewardship of natural resources, and harmful environmental practices that constitute significant barriers to, or distortions of, U.S. exports of goods and services, U.S. investment, or U.S. electronic commerce, which may negatively affect U.S. firms or workers); and

- Other barriers (*e.g.*, barriers or distortions that are not covered in any other category above or that encompass more than one category, such as bribery and corruption, or that affect a single sector).

Pursuant to Section 1377 of the Omnibus Trade and Competitiveness Act of 1988, USTR annually reviews the operation and effectiveness of U.S. telecommunications trade agreements to make a determination on whether any foreign government that is a party to one of those agreements is failing to comply with that government's obligations or is otherwise denying, within the context of a relevant agreement, "mutually advantageous market opportunities" to U.S. telecommunication products or services suppliers. The NTE Report highlights both ongoing and emerging barriers to U.S. telecommunication services and goods exports from the annual review called for in Section 1377.

The prevalence of corruption is a consistent complaint from U.S. firms that trade with or invest in other economies. Corruption takes many forms and affects trade and development in different ways. In many countries and economies, it affects customs practices, licensing decisions, and the award of government procurement contracts. If left unchecked, bribery and corruption can negate market access gained through trade negotiations, frustrate broader reforms and economic stabilization programs, and undermine the foundations of the international trading system. The United States continues to play a leading role in addressing bribery and corruption in international business transactions and has made real progress over the past quarter century building international coalitions to fight bribery and corruption.

IMPACT OF FOREIGN BARRIERS ON U.S. TRADE

Wherever possible, this report presents estimates of the impact on U.S. exports, U.S. foreign direct investment, or U.S. electronic commerce of specific foreign trade barriers and other trade distorting practices. Where consultations related to specific foreign practices were proceeding at the time of this report's publication, estimates were excluded in order to avoid prejudice to these consultations.

The estimates included in this report constitute an attempt to quantitatively assess the potential effect of removing certain foreign trade barriers to particular U.S. exports. However, the estimates cannot be used to determine the total effect on U.S. exports, either to the country in which a barrier has been identified, or to the world in general. In other words, the estimates contained in this report cannot be aggregated in order to derive a total estimate of gain in U.S. exports to a given country or the world. To provide further statistical context for the reader, Appendix II reports the most recent U.S. Government statistical data on U.S. bilateral trade in goods, U.S. bilateral trade in services, and U.S. bilateral foreign direct investment in rank order.

[1] Internationally recognized worker rights include the right of association, the right to organize and bargain collectively, a prohibition on the use of any form of forced or compulsory labor, a minimum age for the employment of children, and a prohibition on the worst forms of child labor, and acceptable conditions of work with respect to minimum wages, hours of work, and occupational safety and health.

Trade barriers or other trade distorting practices affect U.S. exports to foreign markets, as they effectively impose costs on U.S. exports that are not imposed on goods produced in the importing market. These unfair trade practices undermine U.S. exporters' competitiveness and, in some cases, prevent U.S. goods from entering the foreign market entirely. In theory, estimating the impact of a foreign trade measure on U.S. exports of goods requires knowledge of the (extra) cost the measure imposes on them, as well as knowledge of market conditions in the United States, in the country imposing the measure, and in third countries. In practice, such information often is not available.

Where sufficient data exist, an approximate impact of tariffs on U.S. exports can be derived by obtaining estimates of supply and demand price elasticities in the importing country and in the United States. Typically, the U.S. share of imports is assumed constant. When no calculated price elasticities are available, reasonable postulated values are used. The resulting estimate of lost U.S. exports is approximate, depends on the assumed elasticities, and does not necessarily reflect changes in trade patterns with third countries. Similar procedures are followed to estimate the impact of subsidies that displace U.S. exports in third country markets.

In some cases, stakeholder valuations estimating the financial effects of barriers are contained in the report. The methods for computing these valuations are sometimes uncertain. Hence, their inclusion in the NTE Report should not be construed as a U.S. Government endorsement of the estimates they reflect.

March 2025

TÜRKİYE

TRADE AGREEMENTS

The United States–Türkiye Trade and Investment Framework Agreement

The United States and Türkiye signed a Trade and Investment Framework Agreement on September 29, 1999. This Agreement is the primary mechanism for discussions of trade and investment issues between the United States and Türkiye.

IMPORT POLICIES

Tariffs and Taxes

Tariffs

Türkiye's average Most-Favored-Nation (MFN) applied tariff rate was 16.2 percent in 2023, up from 9.4 percent in 2019. Türkiye's average MFN applied tariff rate was 39.8 percent for agricultural products and 12.5 percent for non-agricultural products in 2023. Türkiye has bound 50.5 percent of its tariff lines in the World Trade Organization (WTO), with an average WTO bound tariff rate of 28.9 percent in 2023. Türkiye has taken advantage of substantial differences between its applied and WTO bound tariff rates to increase tariffs significantly across multiple sectors.

In accordance with its customs union agreement with the European Union (EU), Türkiye exempts from tariffs non-agricultural products imported from the EU. Türkiye also exempts from tariffs non-agricultural products imported from the European Free Trade Association (EFTA), trading partners with which Türkiye has a free trade agreement, or countries with which the EU has a free trade agreement. The Government of Türkiye estimates that the average duty rate for all imports from the EU and EFTA countries dropped from approximately 10 percent to zero percent due to the customs union and free trade agreements.

Under the customs union agreement with the EU, Türkiye applies the EU common external tariff (CET) to non-agricultural products imported from third countries, including the United States. Although the Government of Türkiye's customs legislation is a direct translation of EU legislation, there may be differences in how the legislation is implemented in Türkiye. Further, Türkiye has reserved some exempted categories for sensitive products, with tariffs on these items from non-EU or EFTA trading partners generally much higher than the CET.

Türkiye has imposed additional tariffs on many other products since December 2020, despite its use of the EU CET. In December 2023, Türkiye imposed new tariffs of between 2 percent and 30 percent for more than 4,000 products, while eliminating previous additional tariffs on ships and floating vehicles, books/newspapers, ready-made goods and articles made of cork. Türkiye does not apply these additional tariffs to imports originating in the EU, the EFTA countries, countries with which the EU maintains free trade agreements or other countries with which it has preferential trade agreements.

On May 1, 2023, Türkiye increased tariffs on certain flat steel products to protect Turkish steel producers and encourage local production following Türkiye's 2023 earthquakes, which disrupted domestic steel production. The tariff on unalloyed hot-rolled sheet increased to 15 percent, and the tariff on alloyed hot-rolled sheet increased to 13 percent. The tariff on plate products increased from 9 percent, 10 percent, and

15 percent, respectively, to between 15 percent to 20 percent. The tariff on unalloyed cold-rolled sheet increased to 17 percent.

In June 2018, Türkiye imposed additional duties on multiple U.S. exports in retaliation for the March 2018 decision of the United States to impose tariffs on imports of Turkish steel and aluminum articles under Section 232 of the Trade Expansion Act of 1962, as amended. The retaliatory duties were levied on select goods of U.S. origin under 22 four- or six-digit Harmonized System headings or subheadings covering 479 products, including an additional 35 percent tariff on passenger cars, a 40 percent tariff on distilled spirits, a 30 percent tariff on skin care and make-up materials, a 20 percent tariff on rice, a 15 percent tariff on wood products, and a 5 percent tariff on certain nuts. Following the August 2018 increase in U.S. duties on steel products from Türkiye, Türkiye increased the level of additional duties on U.S. products. In May 2019, after the United States reduced its duties on steel products from Türkiye to the levels in effect prior to August 2018, Türkiye reduced the level of additional duties on U.S. products to the rates in effect prior to August 2018. In December 2023, a WTO panel found that Türkiye's retaliatory duties breached WTO rules and that the U.S. Section 232 measures were taken pursuant to the essential security exception under the GATT 1994. On January 26, 2024, Türkiye appealed the panel report. As of December 31, 2024, no division of the Appellate Body could be established to hear the appeal. Türkiye's additional duties remain in effect.

Türkiye continues to maintain high tariff rates on many imported food and agricultural products, though the customs union with the EU and various free-trade agreements provide duty-free access for many of Türkiye's largest trading partners. Agricultural trade is subject to tariff quotas, and certain agricultural goods remain protected by steep tariffs. The average tariff on fresh fruit imports is 39.3 percent, with a maximum WTO bound duty of 146 percent. Tariffs on imported chicken and chicken products are 65 percent and 121 percent, respectively. However, since late 2020, Türkiye has eliminated high tariffs on certain agricultural bulk commodities such as wheat, corn, barley and sunflower seed oil in order to address major food inflation and commodity cost increases. In addition, Türkiye's investment incentive programs provide for duty and tax concessions on imports commonly used by exporters. A "suspension list" enables manufacturers to import certain raw materials and intermediary inputs at low or duty-exempt rates.

As with other agricultural products, the government intervenes in the market for sunflower seeds and derivative products to stabilize domestic supplies and prices. These interventions typically come as changes to tariffs or the introduction of tariff quotas. In general, the government aims to keeps tariffs high for these products during the harvest season to protect domestic farmers. Depending on the market situation, the government may decide to temporarily relax import duties after the harvest. For example, in August 2024, by way of Presidential Decree, Türkiye announced a lower-duty quota of 1.0 metric tons (MT) for sunflower seed or sunflower oil equivalent between January and April of 2025. The within quota import tariff is 8 percent for sunflower seed and 20 percent for sunflower oil, while the MFN rates are 27 percent and 36 percent, respectively.

In November 2023, Türkiye increased tariffs for walnuts and almonds from all origins to 15 percent. This tariff is in addition to the 10 percent retaliatory tariff on U.S.-originated walnuts and almonds. The "Additional Financial Liability" (AFL), an additional tax paid by the importer, also increased for multiple products on November 1, 2023. The AFL for in-shell walnuts increased to $416 per MT; for shelled walnuts the AFL increased to $1,099 per MT; for in-shell almonds the AFL increased to $580 per MT; and the AFL for shelled almonds increased to $942 per MT. Türkiye has insisted that the AFL is not a separate charge, but rather part of the MFN applied tariff rate. The United States continues to engage on this issue to understand the administration of the tariff for applicable agricultural products. U.S. stakeholders remain concerned about the complex and non-transparent structure of the AFL and the general level of duty imposed by Türkiye, reducing predictability and impeding trade.

In May 2023, the Turkish Government implemented a 130 percent tariff on grains aimed at protecting the local agricultural industry. The tariff on chickpeas and lentils increased to 19.3 percent in July 2023, and the tariff on milled rice increased to 45 percent in September 2023. These tariffs on staple commodities have helped maintain the high domestic cost of food products and persistently high food inflation in Türkiye.

Taxes

Türkiye imposes a value-added tax (VAT) on most imported and domestic goods and services. The importer is responsible for paying the VAT. Türkiye calculates its VAT on a cost insurance freight (CIF) basis plus duty rate and any other applicable charges levied before the goods clear customs. VAT for most agricultural products ranges from 1 percent to 10 percent but may be as high as 20 percent for certain processed products. Capital goods, some raw materials, imports by government agencies and state-owned enterprises, and products for investments with incentive certificates are exempt from import fees.

Türkiye maintains an excise duty known as a Special Consumption Tax (OTV) that is levied at one stage of the consumption process for luxury products, certain beverages, petroleum products, natural gas, automobiles and other vehicles, as outlined in four lists annexed to Law No. 4760. Together, VAT and the OTV provide over half of the government's revenue. In principle, Türkiye's VAT and OTV make no distinction between imported and domestically produced goods. However, the OTV on alcoholic beverages varies considerably depending on the type of product, and Türkiye taxes all alcohol at an extremely high rate, with regular review for possible increases every six months. Overall, the tax system has the potential to favor the consumption of some products relative to others. Other products impacted by the OTV include petroleum products, motor vehicles, aircraft, vessels, and durable consumer goods.

Türkiye imposed new OTV rates on electric vehicles (EVs) on November 18, 2023. As with the OTV rates for internal combustion vehicles, the tax rate is determined through a combination of the vehicle's engine size and sale price. EVs with engine power below 160 kilowatts (kW) face a 10 percent OTV rate if their sale price is less than 1,450,000 Turkish lira (TL) (approximately $44,073), and 40 percent if their sale price exceeds 1,450,000 TL. EVs with engine power above 160 kW face a 50 percent OTV rate if their sale price is below 1,350,000 TL (approximately $41,033) and a 60 percent OTV rate if their sales price exceeds 1,350,000 TL (approximately $41,033). Türkiye's domestically produced TOGG is one of the few EVs that would qualify for the lowest tax threshold. Published on July 26, 2024, a reduction was introduced for plug-in hybrid cars. The changes in OTV affected vehicles in the 87.03 passenger category. Rates were set as follows: engine volume less than 1600 cm^3 and OTV base less than 1,350,000 TL, OTV rate reduced from 45 percent to 30 percent; engine volume less 1600 cm^3 and OTV base more than 1,350,000 TL, OTV rate was 60 percent; engine volume 1600-1800 cm^3 and OTV base less than 1,350,000 TL, OTV rate reduced from 80 percent to 70 percent.

Non-Tariff Barriers

Imports are subject to certain border measures in Türkiye, including outright prohibitions, licensing, controls, and restrictions. Several categories of goods require import licenses subject to change based on market conditions.

Import Bans

Since 2015, Türkiye has banned the importation of nearly all refurbished parts, which affects products in several sectors, including computer equipment and medical devices. Türkiye also requires that construction equipment, tractors, and agricultural equipment be imported during the year in which individual units are manufactured, effectively limiting the volume of U.S. exports of such equipment to Türkiye, given the long lead times associated with these types of orders.

Türkiye stopped all exports to and imports from Israel as of May 2, 2024, citing “worsening humanitarian tragedy” in the Palestinian territories. The United States has cautioned U.S. persons to be alert to the receipt of any requests to refrain from trade to or from Israel or to provide certification that the goods are not of Israeli origin or do not contain Israeli-origin components or materials.

On June 6, 2024, owing to oversupplies of wheat stocks inside the country, Türkiye announced a ban on wheat imports under the Inward Processing Regime. It also liberalized exports of milling wheat, durum wheat, and barley. However, in October 2024, the Turkish Government partially lifted the ban on wheat imports, allowing industry to source up to 15 percent of their wheat externally, with the remaining 85 percent required to be sourced from the Turkish Grain Board (TMO). As of December 31, 2024, Türkiye had not provided additional information as to when it intends to lift the ban.

Import Licensing

Türkiye requires import licenses for some agricultural products and for various products that need after-sales service, such as photocopiers, advanced data processing equipment, and diesel generators. U.S. firms complain that a lack of transparency in Türkiye’s import licensing system results in costly delays and demurrage charges.

Customs Barriers and Trade Facilitation

Companies indicate that Turkish documentation requirements for many imports are onerous, inconsistent, and non-transparent, often resulting in delayed shipments at Turkish ports. U.S. exporters of certain industrial goods and food products such as rice, dried beans, pulses, sunflower seeds, wheat, and walnuts, have reported concerns regarding decisions by Turkish customs authorities on the valuation of selected products. Further, the Ministry of Trade periodically requires tracking and monitoring of certain imports, which includes an onerous registration process that must be completed annually, with limited guidance for exporters throughout the registration process. The Ministry of Trade’s mandatory foreign exporter registration process covers 31 agricultural commodities including almonds, walnuts, peanuts, peanut butter, tea, garlic, bananas, fresh peppers, flaxseed, rapeseed, and sunflower seed products.

TECHNICAL BARRIERS TO TRADE / SANITARY AND PHYTOSANITARY BARRIERS

Technical Barriers to Trade

Food and Feed Products – Traceability Requirements

Türkiye’s 2010 Biosafety Law mandates traceability procedures for movement of animal feed products produced using agricultural biotechnology, including a requirement that each supply-chain entity maintains traceability records for 20 years. Those that have not kept such records have been prosecuted by Turkish authorities for both criminal and civil violations.

Pharmaceuticals – Good Manufacturing Practices Certification

Türkiye’s amended Regulation on the Pricing of Medicinal Products for Human Use, which took effect in March 2010, requires foreign pharmaceutical producers to secure a Good Manufacturing Practices (GMP) certificate based on a manufacturing plant inspection by Turkish Ministry of Health (MOH) officials before their products will be authorized for sale in Türkiye. The amended measure requires that Turkish authorities themselves perform the inspections, rather than the previous practice of allowing inspections by authorities from the exporting country, such as the U.S. Food and Drug Administration of the U.S. Department of Health and Human Services or the European Medicines Agency, and has led to severe delays in obtaining GMP certifications for many pharmaceutical products. An MOH inspection backlog has prolonged the already lengthy processes for granting final approvals for pharmaceutical products to be sold on the Turkish market.

Since 2016, following repeated U.S. requests to Türkiye that it accelerate approvals, the MOH has authorized parallel (rather than sequential) submissions of GMP inspection and marketing approval applications for MOH-designated "Priority One" (*i.e.*, highly innovative and/or lifesaving) pharmaceutical products imported from U.S. and EU firms. While a positive step, as of December 31, 2024, the MOH had not uniformly applied this approach to all pharmaceutical product applications. As a result, U.S. stakeholders continue to report that GMP inspection-related delays have effectively closed the Turkish market to certain new drugs.

Sanitary and Phytosanitary Barriers

Food Safety Standards

Türkiye's national food safety laws do not appear to be based on science-based decision-making or aligned with international standards. The Ministry of Agriculture and Forestry closely follows a pesticide reduction schedule similar to the EU.

The importation of live animals, certain animal-sourced products, and certain plant materials requires a Control Certificate that grants permission for import of the product, obtained from the Ministry only after the importer submits an application and provides documents related to the product. The issuance of this certificate is not automatic and has presented challenges for U.S. exports of live cattle, meat products, hides, and animal genetics upon arrival at Turkish ports.

Plant Health

Türkiye rejects imports of U.S. unmilled rice (rough or paddy) if white tip nematodes are detected. Türkiye considers the white tip nematode to be a quarantine pest, even though it is widespread in Türkiye. Due to the risk of nematode detection upon arrival and Türkiye's rejection of any available post-entry mitigation, southern U.S. rice exporters have stopped shipping to Türkiye. The United States continues to engage Türkiye on this phytosanitary issue at a technical level and points out that the pathogen is widespread in Türkiye.

Animal Health

Although it implements regionalization within its own territory, Türkiye does not provide for regionalization at the county level with the United States. Türkiye has banned all imports of poultry meat and processed poultry from the United States. Additionally, the transit of poultry from HPAI-affected U.S. states is banned unless the product is heat treated. As Türkiye had been an important transit point for U.S. poultry shipped to the broader Middle East region, this policy has inhibited U.S. exports of animals and animal products. The United States has and continues to raise this issue extensively with Türkiye. However, Türkiye refuses to alter their interpretation of regionalization.

Türkiye requires certificates for dairy product imports to be signed by a federally accredited veterinarian. In 2018, U.S. and Turkish officials agreed that Türkiye would accept certificates for a limited number of dairy products signed by inspectors from the U.S. Department of Agriculture (USDA) Agricultural Marketing Service. However, U.S. exports of other dairy products not covered by these certificates are not allowed by Türkiye, despite commercial demand.

In April 2024, the Government of Türkiye imposed a ban on the importation of live cattle from the United States following confirmation of the H5N1 virus in some U.S. cattle herds. The USDA has been forthcoming and open about the spread of the virus, epidemiology, and successful mitigation measures the United States has put in place. Nevertheless, Türkiye maintains its ban, seemingly without a scientific basis or risk-based rationale. The U.S. Government continues to engage with the Ministry of Agriculture and Forestry on this issue and has offered several options to ensure exports to Türkiye are free from the health-related challenges. However, without any written scientific justification for their position, the Ministry continues to seek unnecessary and unreasonable assurances from USDA, contrary to the recommendations of the World Organization for Animal Health (WOAH).

Agricultural Biotechnology

Although Türkiye notified the 2010 Biosafety Law to the WTO Committee on Sanitary and Phytosanitary Measures prior to its enactment, the Turkish Government has failed to notify any subsequent revisions to the law, its implementing regulations, or its various regulatory controls. U.S. agricultural biotechnology stakeholders have expressed reluctance to seek regulatory approvals in Türkiye for individual products due to onerous liability requirements imposed by the Biosafety Law, unclear assessment procedures required to receive approval, and concerns regarding the protection of applicants' confidential information.

The agricultural biotechnology oversight authority within the Turkish Government rests with the Ministry of Agriculture and Forestry, which assesses agricultural biotechnology products through both a Scientific Risk Assessment Committee and a Socio-Economic Assessment Committee under the Ministry's Agricultural Research and Policies Directorate General. The Ministry has approved no agricultural biotechnology products for human consumption and rejected several applications for animal feed use without providing scientific justification. As of December 31, 2024, only 36 products produced using agricultural biotechnology can be imported into Türkiye for animal feed use (15 soybean products and 21 corn products). Türkiye has maintained the total number of approved products at 36, without providing justification for that limit. Thirteen additional applications are outstanding, five of which have been pending since 2015, despite the law's official 270-day review timeline. Several Turkish agricultural associations that previously submitted applications for the approval of these products have declined to sponsor their renewals, citing the challenging and non-science-based review system.

Türkiye's delays in completing science-based reviews are especially burdensome considering its impractical low-level presence policy (LLP). The current zero-tolerance threshold is difficult to meet for food and feed imports. In general, if a shipment tests positive for any amount of unapproved agricultural biotechnology product or ingredient, the cargo is rejected and cannot be used for feed or food. However, there are two exceptions to this prohibition: 1) unapproved products pending biotechnology approval in Türkiye for feed use are allowed to be present in shipments up to a 0.1 percent threshold, and 2) shipments containing up to 0.9 percent presence of approved (but not declared) agricultural biotechnology products intended for feed use. Discriminatory testing requirements for U.S. food and feed imports can lead to entire shipments being rejected when trace amounts of unrelated products such as genetically-engineered soy or corn are found.

GOVERNMENT PROCUREMENT

Turkish Government contracting officials are authorized to issue tender documents that restrict foreign companies' participation and that provide price advantages of up to 15 percent (particularly for high technology products) to domestic suppliers. Although the Turkish procurement law requires government contracting agencies to consider best value pricing, the lowest-cost bids are selected in most tenders. In a scenario involving the procurement of highly technical goods or services, this may prevent consideration of bids from firms with the highest capacity and best abilities, including U.S. firms, (*i.e.*, those that provide a greater number of services, lower life cycle costs, and higher quality products).

Other features of the Turkish procurement system severely limit the ability of U.S. companies to participate in government tenders. Turkish procurement law mandates the use of model contracts, which make it difficult for U.S. companies to formulate proposals that are fully responsive to procuring agencies' requirements. In addition, foreign companies, including those with Turkish subsidiaries, have reported difficulties complying with onerous documentation requirements imposed by contracting agencies. Türkiye frequently issues regulations that exempt urgent projects and procurements from requirements of the Turkish Public Tender Law, allowing entities to conduct tenders or negotiations on an invitational basis. While these exempted tenders technically are open to foreign and domestic firms, in practice few of these have been awarded to foreign firms unless they were offering goods or services that were urgently needed and not available in Türkiye.

In the power generation sector, the Ministry of Energy and Natural Resources provides incentives to investors if they source most of their equipment from manufacturers located in Türkiye. The Ministry also conducts license tenders for procurements of power generation, including solar and wind power on the condition that the majority of the equipment and parts are newly produced in specialized manufacturing zones in Türkiye.

Türkiye's Industrial Cooperation Program gives ministries the authority to impose commercial offset requirements in procurement contracts. A foreign company awarded a government procurement contract may be required to manufacture a share of the products or services with a local partner, and transfer technology in order to win a government contract. The Turkish government has imposed offsets in the defense, transportation, telecommunications, pharmaceuticals, aerospace, and energy sectors, among others. Turkish defense procurement policy mandates the inclusion of various commercial offset requirements in contracts that encourage domestic sourcing commitments by suppliers, including by requiring foreign suppliers to partner with local companies and transfer technology.

Since July 2019, the Turkish Government has prohibited public institutions and organizations from using cloud-computing services.

Türkiye is not a Party to the WTO Agreement on Government Procurement (GPA), but has been an observer to the WTO Committee on Government Procurement since June 1996.

INTELLECTUAL PROPERTY PROTECTION

Türkiye remained on the Watch List in the 2024 Special 301 Report due to deficiencies in its intellectual property (IP) regime that represent barriers to U.S. exports and investment.

U.S. industry sources report significant problems involving the export from and trans-shipment through Türkiye of counterfeit goods, as well as software piracy, piracy of printed works, and online piracy. These sources report that the enforcement process is hampered by poor coordination between judges, prosecutors, and police. IP enforcement additionally suffers from a lack of prioritization among government bodies to combat IP crimes. The Tahtakale market in Istanbul is listed in the 2024 Review of Notorious Markets for Counterfeiting and Piracy (Notorious Markets List) as a major transit hub for counterfeit goods coming from China into European and Middle Eastern markets.

Türkiye's 2016 Industrial Property Law consolidated in a single law the provisions for protecting trademarks, designs, utility models, patents and geographical indications, and improved the legal framework for technology commercialization and transfer. The United States encourages Türkiye to fully implement its obligations under the World Intellectual Property Organization (WIPO) Performances and Phonograms Treaty (WPPT) and WIPO Copyright Treaty (WCT), collectively known as the WIPO Internet Treaties, and develop effective mechanisms to address online piracy.

U.S. pharmaceutical companies continue to raise concerns that Türkiye does not adequately protect against the unfair commercial use as well as unauthorized disclosure of test or other data submitted to obtain marketing approval for pharmaceutical products. They have also reported concerns about the timing of resolving pharmaceutical patent disputes.

SERVICES BARRIERS

Audiovisual Services

Türkiye's 2019 Regulation on the Transmission of Radio, Television, and On-Demand Services on the Internet requires providers of Internet streaming services to establish a commercial presence in Türkiye and obtain a broadcasting license. The law also imposes substantial requirements for providers of streaming services to censor content and provide the government with data about their subscribers on request.

Financial Services

Türkiye's Law on Payments and Security Settlement Systems, Payment Services, and Electronic Money Institutions (E-Payment Law) requires information systems used by financial firms for keeping documents and records to be physically located within Türkiye. Many U.S. firms, which utilize a globally distributed network architecture, view these requirements as unworkable. The implementation of the E-Payment Law has led one prominent U.S. firm to suspend its operations in Türkiye.

Professional Services

Turkish citizenship is required to practice as an accountant, a certified public accountant, or a lawyer representing clients in Turkish courts.

ELECTRONIC COMMERCE / DIGITAL TRADE BARRIERS

Internet Services

The 2022 Law Amending Press Law and Certain Laws criminalizes publishing what the Turkish Government considers disinformation on social media and raises potential privacy concerns and risks for third-party social media companies. The law covers information and communication technology firms, with fines that could reach up to 3 percent of global revenue and throttling of bandwidth by up to 95 percent. As of December 2024, implementing regulations were still being drafted.

The Law on the Regulation of Broadcasts via the Internet and Prevention of Crimes Committed through Such Broadcasts gives the Ministry of Transport and Infrastructure Information and Communication Technologies Authority (BTK) the responsibility to enforce bans on Internet content deemed offensive by the Turkish courts. BTK has used its authority to block access to various Internet-based service suppliers, including U.S. suppliers. Most noticeably, Türkiye restricted access to a social media service provider in the days following the February 2023 earthquakes and pursued expanded limitations on the use and operation of social media services. As of July 2020, Law No. 5651 also requires social media platforms with more than one million daily visits from users in Türkiye to appoint a representative physically located within Türkiye and to rapidly respond to content removal requests. Social media platforms are also required to store user data in Türkiye. BTK issued a new decision in April 2023 updating these requirements, including affirming the requirements for local presence and the storage of user data in Türkiye. Penalties for noncompliance include escalating fines, blocking of advertisement, and restricting bandwidth.

Electronic Commerce Tax Regulations

Türkiye imposes additional taxes on certain online sales of imported goods. The "Decision on Amending Certain Provisions of the Customs Law No. 4458," effective August 21, 2024, significantly increased taxes on online purchases of many items from abroad in an effort to protect local industries, reduce imports, and improve the current account deficit. This Decision reduced the tax-free threshold for imported electronic commerce purchases from 150 euros (approximately $167) to 30 euros (approximately $33) and increased taxes to 30 percent for EU imports and 60 percent for non-EU imports, with an additional 20 percent on luxury and durable goods such as fur, jewelry, mobile phones, and household appliances.

International investors and electronic commerce businesses have raised concerns about the lack of prior consultation, a short transition period, and the logistical cost of compliance of these sharp increases in electronic commerce tax rates. As a result of the new taxes, one U.S.-based company suspended online sales in Türkiye, while other U.S. companies have raised concerns about the potential rise in counterfeit goods and impact on their brands' reputation. Loopholes and institutional weaknesses may hinder the effectiveness of these measures, potentially spurring an unregulated grey market. The additional taxes are expected to fuel inflation, increase counterfeit goods, and potentially reduce the presence of international delivery companies in Türkiye.

Digital Services Taxation

Since March 1, 2020, Türkiye has imposed a digital services tax (DST) of 7.5 percent on revenue generated from a broad range of digital services offered in Türkiye, including digital advertising, digital content sales, and digital platform services. The DST applies to companies that, during the previous calendar year, generated revenues from covered digital services of at least TRY 20 million (approximately $610,000) in Türkiye and at least €750 million (approximately $833,000,000) globally. Türkiye's President has the unilateral authority to adjust the tax rate (between 1 percent and up to 15 percent) and the revenue thresholds.

The United States and Türkiye are among the 137 jurisdictions to have joined the October 8, 2021, OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting Statement on a Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalization of the Economy, which called for all Parties to commit not to introduce DSTs in the future. In November 2021, under the prior Administration, the United States joined Türkiye in a joint statement on a transitional approach to Türkiye's DST during the interim period prior to implementation of Pillar 1 of the Two-Pillar Solution. According to the statement, DST liability that accrued to Türkiye during the transitional period prior to implementation of Pillar 1 would be creditable in defined circumstances against future corporate income tax liability due under Pillar 1. In return, the Section 301 trade action initiated in 2020 was not continued. The arrangement set out in the November joint statement was extended to June 30, 2024.

On January 20, 2025, the United States issued a White House Memorandum titled, "The Organization for Economic Co-Operation and Development (OECD) Global Tax Deal (Global Tax Deal)." The memorandum stated:

> The Secretary of the Treasury and the Permanent Representative of the United States to the OECD shall notify the OECD that any commitments made by the prior administration on behalf of the United States with respect to the Global Tax Deal have no force or effect within the United States absent an act by the Congress adopting the relevant provisions of the Global Tax Deal.

On January 22, 2025, appropriate representatives of the Treasury Department provided notice to the Director of the Centre of Tax Policy and Administration at the OECD. On January 24, 2025, the U.S. Permanent Delegation to the OECD provided similar notice to the Secretary General of the OECD.

INVESTMENT BARRIERS

While Türkiye is generally open to foreign investment, Turkish law limits foreign ownership of broadcasting companies to no greater than 50 percent, and a foreign investor may not own equity in more than two broadcasting companies. Foreign ownership of real estate is limited to 10 percent of the surface area of a district that is open to private ownership, and a foreign investor may not own more than 30 hectares (or 60 hectares with Presidential authorization).

Delayed or Rejected Mining Licenses

U.S. investors have experienced delays and resistance in renewing or obtaining new mining licenses. Additionally, local governors have stopped activities of U.S. investors even though a mining permit has been obtained.

SUBSIDIES

Agricultural Subsidies and Domestic Support

Although Türkiye has large agricultural support programs in place, including price supports and input subsidies, Türkiye is significantly overdue on submitting its required WTO notifications regarding agricultural domestic support and export subsidies. Türkiye's most recent domestic support notifications were submitted in 2020, covering the years 2014 to 2016, and raised concerns that Türkiye had exceeded its WTO commitments regarding trade-distorting domestic support in those years. Türkiye's most recent export subsidy notifications were submitted in 2019, covering the calendar years 2010 to 2013. Türkiye has yet to notify changes in export subsidy measures pursuant to the 2015 Nairobi Ministerial Decision on Export Competition (Nairobi Decision). The United States and several other WTO Members regularly raise concerns at the WTO about the accuracy, completeness, and timeliness of Türkiye's domestic support notifications, as well as the amount of Türkiye's domestic support.

U.S. exporters have expressed concerns about Türkiye's subsidies, inward processing program for wheat, and Türkiye's reimbursement of freight costs for certain exports. U.S. exporters report that they do not believe a monitoring system exists to ensure that the quality and characteristics of imported wheat are the same as the domestic wheat used in exported flour and wheat products. Such monitoring is an important component of an inward processing regime as described by the WTO Agreement on Subsidies and Countervailing Measures.

OTHER BARRIERS

Export Restrictions and Prohibitions

Türkiye bans exports of sunflower seed oil. Türkiye never notified this export ban to the WTO, despite requests from the United States and other WTO Members to do so.

Türkiye imposed a ban on olive oil exports, initially for three months starting on August 1, 2023, and extended the decision indefinitely on October 18, 2023. On June 1, 2024, Türkiye's Ministry of Commerce relaxed the ban on the export of bulk and barreled olive oil, allowing up to 50,000 tons of bulk and barreled olive oil to be exported until November 1, 2024.

On May 25, 2021, the Turkish Ministry of Trade published a communiqué requiring the registration of cotton exports. The registration requirement is intended to discourage organic cotton exports and promote the domestic use of organic cotton to make higher-value textile and apparel products for eventual export.

Restrictions on Reimbursement and Official Exchange Rate for Government Purchases

Since 2017, the Turkish Government has instituted a reimbursement regime for pharmaceutical products that substantially decreased reimbursements. U.S. pharmaceutical companies have raised concerns that they are unable to market next-generation drugs in Türkiye due to the government's maintenance of an artificially low official exchange rate for reimbursement for pharmaceutical products.

The Turkish Government maintains two lists totaling approximately 200 pharmaceuticals for which government reimbursement is denied unless the products are manufactured in Türkiye. Since government reimbursement covers most pharmaceutical products sold in Türkiye, U.S. firms have raised concerns that denying reimbursement has undermined their ability to market their products in Türkiye because they are not manufactured locally. The Turkish Government has previewed plans to "delist" three tranches of products, but has not specified a timeline nor taken any action to implement these further measures.

Delayed Reimbursement for Medical Devices and Pharmaceuticals

The lack of prompt payments by Turkish hospitals (ostensibly due to budgetary restraints) remains a concern for U.S. pharmaceutical and medical device companies.

The Turkish Government has tasked the State Procurement Institute (DMO) with the authority to open tenders to procure pharmaceuticals, as well as medical and laboratory disposables, for public hospitals. According to U.S. stakeholders, DMO has honored its commitment to make payments within 90 days, and delayed payments are no longer an issue with public hospitals. However, some stakeholders have reported that, as of December 31, 2024, university hospitals that make direct purchases from medical device manufacturers still had payments outstanding for over 12 months.

APPENDIX I

APPENDIX I

Report on Progress in Reducing Trade-Related Barriers to the Export of Greenhouse Gas Intensity Reducing Technologies

This Appendix provides an update on progress the Administration has made in reducing trade-related barriers to the export of greenhouse gas intensity reducing technologies (GHGIRTs), as called for by the Energy Policy Act of 2005. In October 2006, pursuant to section 1611 of the Act,[9] the Office of the United States Trade Representative (USTR) prepared a report that identified trade barriers that U.S. exporters of GHGIRTs face in the top 25 greenhouse gas (GHG) emitting developing countries and described the steps the United States is taking to reduce these and other barriers to trade. The Act also calls for USTR to report annually on progress made with respect to removing the barriers identified in the initial report. USTR submitted the first annual progress report in October 2007. USTR will continue to submit further annual progress reports as part of the NTE Report.

As described in the initial 2006 GHGIRT report,[10] barriers to the exports of GHGIRTs are generally similar to those identified in the NTE Report with respect to other exports to the 25 developing countries, for example: lack of regulatory transparency and sound legal infrastructure; state-controlled oil and energy sectors, that are often slower to invest in new technologies; cumbersome and unpredictable customs procedures; corruption; import licensing schemes; investment restrictions, including requirements to partner with domestic firms; lack of adequate and effective intellectual property rights protections; and, in some countries, high applied tariff rates. Progress in removing such barriers is noted in the appropriate country chapters of this NTE Report. USTR's Special 301 Report, pursuant to section 182 of the Trade Act of 1974, identifies those countries that deny adequate and effective protection for intellectual property rights or deny fair and equitable market access for persons that rely on intellectual property protection. The 2024 Special 301 Report was published in April 2024.

The global market in environmental goods and services, including GHGIRTs, is estimated to be over $1.1 trillion annually, and the United States exported $290 billion of environmental goods in 2024.[11]

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[9] Section 1611 of the Act amends the Global Environmental Protection Assistance Act of 1989 (Public Law 101-240) to add new Sections 731-39. Section 732(a)(2)(A) directs the Department of State to identify the top 25 GHG emitting developing countries for the purpose of promoting climate change technology. Section 734 calls on the United States Trade Representative "(as appropriate and consistent with applicable bilateral, regional, and mutual trade agreements) [to] (1) identify trade-relations barriers maintained by foreign countries to the export of greenhouse gas intensity reducing technologies and practices from the United States to the developing countries identified in the report submitted under section 732(a)(2)(A); and (2) negotiate with foreign countries for the removal of those barriers."

[10] The Department of State's 2006 "Report to Congress on Developing Country Emissions of Greenhouse Gases and Climate Change Technology Deployment" identified the following 25 countries: Algeria; Argentina; Azerbaijan; Bangladesh; Brazil; Chile; China; Colombia; Egypt; India; Indonesia; Iraq; Kazakhstan; Libya; Malaysia; Mexico; Nigeria; Pakistan; Philippines; South Africa; Thailand; Turkmenistan; Uzbekistan; Venezuela; and Vietnam.

[11] Based on 2024 U.S. Bureau of Census data and includes U.S. exports and re-exports. Re-exports are defined as exports of foreign goods without significant modification.

APPENDIX II

APPENDIX II

U.S. Goods Trade for Select Trade Partners in Rank Order of U.S. Goods Exports, 2023-2024
(Values in Millions of Dollars)

	Goods Balance		Change	Exports	Exports	Change 2023-24		Imports	Imports	Change 2023-24	
Country	**2023**	**2024**	**2023-24**	**2023**	**2024**	**Value**	**Percent**	**2023**	**2024**	**Value**	**Percent**
World	-1,062,111	-1,202,872	-140,761	2,018,059	2,064,517	46,457	2.3	3,080,170	3,267,389	187,218	6.1
Canada	-64,263	-64,192	70	354,356	348,503	-5,853	-1.7	418,619	412,696	-5,923	-1.4
Mexico	-152,473	-171,809	-19,336	322,742	334,041	11,299	3.5	475,216	505,851	30,635	6.4
China	-279,107	-295,402	-16,294	147,778	143,546	-4,232	-2.9	426,885	438,947	12,062	2.8
Netherlands	42,783	55,516	12,733	81,310	89,649	8,339	10.3	38,526	34,133	-4,393	-11.4
United Kingdom	10,098	11,857	1,759	74,315	79,941	5,626	7.6	64,217	68,084	3,867	6.0
Japan	-71,555	-68,468	3,087	75,683	79,741	4,058	5.4	147,238	148,209	971	0.7
Germany	-82,574	-84,824	-2,249	76,698	75,613	-1,085	-1.4	159,272	160,437	1,164	0.7
South Korea	-51,098	-66,007	-14,909	65,056	65,542	486	0.7	116,154	131,549	15,395	13.3
Brazil	5,572	7,351	1,778	44,639	49,667	5,028	11.3	39,066	42,316	3,250	8.3
Singapore	1,523	2,829	1,306	42,447	46,033	3,586	8.4	40,924	43,204	2,280	5.6
France	-13,746	-16,383	-2,637	43,878	43,520	-358	-0.8	57,624	59,903	2,279	4.0
Taiwan	-47,811	-73,927	-26,116	39,957	42,337	2,380	6.0	87,767	116,264	28,497	32.5
India	-43,311	-45,664	-2,353	40,375	41,753	1,378	3.4	83,686	87,416	3,730	4.5
Australia	17,628	17,908	280	33,568	34,593	1,025	3.1	15,940	16,686	746	4.7
Belgium	15,992	6,328	-9,664	38,818	34,178	-4,640	-12.0	22,826	27,850	5,024	22.0
Italy	-44,061	-43,964	96	28,860	32,402	3,542	12.3	72,921	76,366	3,446	4.7
Hong Kong	23,710	21,913	-1,797	27,792	27,886	94	0.3	4,082	5,973	1,891	46.3
Malaysia	-26,833	-24,830	2,003	19,358	27,705	8,346	43.1	46,191	52,535	6,344	13.7
United Arab Emirates	18,230	19,495	1,265	24,849	26,969	2,120	8.5	6,620	7,474	855	12.9
Switzerland	-24,517	-38,463	-13,947	27,780	24,962	-2,818	-10.1	52,296	63,425	11,129	21.3
Spain	2,039	2,632	592	25,161	23,910	-1,251	-5.0	23,122	21,279	-1,843	-8.0
Colombia	1,565	1,347	-218	17,680	19,038	1,358	7.7	16,115	17,690	1,576	9.8
Chile	3,185	1,698	-1,487	18,774	18,168	-606	-3.2	15,589	16,469	881	5.7
Thailand	-40,725	-45,609	-4,884	15,557	17,719	2,162	13.9	56,282	63,328	7,046	12.5
Ireland	-65,554	-86,748	-21,195	16,781	16,538	-243	-1.4	82,334	103,286	20,952	25.4
Turkey	-893	-1,453	-560	14,580	15,293	713	4.9	15,473	16,746	1,273	8.2
Israel	-6,838	-7,425	-587	13,978	14,792	814	5.8	20,817	22,217	1,401	6.7
Saudi Arabia	-2,050	443	2,493	13,847	13,177	-670	-4.8	15,897	12,734	-3,163	-19.9
Vietnam	-104,583	-123,463	-18,880	9,843	13,098	3,255	33.1	114,426	136,561	22,135	19.3
Dominican Republic	5,951	5,576	-375	13,009	13,082	73	0.6	7,057	7,505	448	6.3
Poland	-2,167	-1,703	463	10,993	11,985	992	9.0	13,160	13,688	529	4.0
Peru	3,128	1,861	-1,268	11,861	11,224	-637	-5.4	8,732	9,363	631	7.2
Panama	10,540	10,146	-394	11,067	10,702	-364	-3.3	526	556	30	5.6
Indonesia	-16,960	-17,883	-923	9,838	10,202	364	3.7	26,798	28,085	1,286	4.8
Guatemala	4,889	4,695	-195	9,725	9,715	-10	-0.1	4,836	5,020	184	3.8
Costa Rica	-1,482	-1,958	-476	8,982	9,677	695	7.7	10,464	11,635	1,171	11.2
Philippines	-4,007	-4,880	-873	9,259	9,297	39	0.4	13,266	14,178	912	6.9
Argentina	4,970	2,079	-2,891	11,396	9,171	-2,225	-19.5	6,426	7,092	666	10.4
Sweden	-9,737	-9,808	-72	8,635	8,187	-447	-5.2	18,371	17,996	-376	-2.0
Ecuador	-622	-993	-371	7,977	7,532	-445	-5.6	8,599	8,524	-74	-0.9
Honduras	1,221	1,525	304	6,782	7,057	276	4.1	5,561	5,533	-28	-0.5
Egypt	2,093	3,546	1,453	4,480	6,092	1,612	36.0	2,387	2,546	159	6.7
South Africa	-6,851	-8,837	-1,985	7,125	5,819	-1,306	-18.3	13,976	14,656	679	4.9
Denmark	-6,392	-4,233	2,160	5,222	5,808	585	11.2	11,615	10,040	-1,575	-13.6
Bahamas	3,641	3,847	207	5,464	5,640	175	3.2	1,824	1,792	-31	-1.7
Morocco	2,141	3,364	1,223	3,838	5,269	1,431	37.3	1,697	1,905	208	12.3
Norway	-1,093	-1,991	-899	5,022	4,592	-430	-8.6	6,114	6,583	469	7.7
El Salvador	1,835	2,245	410	4,289	4,556	267	6.2	2,454	2,311	-143	-5.8
New Zealand	-1,185	-1,118	67	4,352	4,499	147	3.4	5,537	5,617	80	1.4
Austria	-13,622	-13,098	524	5,525	4,474	-1,051	-19.0	19,147	17,572	-1,575	-8.2

U.S. Goods Trade for Select Trade Partners in Rank Order of U.S. Goods Exports, 2023-2024
(Values in Millions of Dollars)

	Goods Balance		Change	Exports	Exports	Change 2023-24		Imports	Imports	Change 2023-24	
Country	2023	2024	2023-24	2023	2024	Value	Percent	2023	2024	Value	Percent
Czechia (Czech Republic)	-2,892	-3,802	-910	4,599	4,280	-320	-6.9	7,491	8,082	591	7.9
Venezuela	-1,099	-1,756	-656	2,494	4,232	1,738	69.7	3,594	5,988	2,394	66.6
Nigeria	-3,106	-1,525	1,581	2,587	4,174	1,588	61.4	5,692	5,699	7	0.1
Qatar	2,611	1,970	-640	4,655	3,804	-851	-18.3	2,045	1,834	-210	-10.3
Hungary	-7,741	-9,443	-1,702	3,120	3,261	141	4.5	10,861	12,704	1,843	17.0
Paraguay	2,507	2,802	295	2,765	3,158	393	14.2	258	356	98	37.9
Portugal	-4,131	-3,541	590	2,379	3,048	669	28.1	6,510	6,589	79	1.2
Nicaragua	-2,353	-1,681	672	2,365	2,941	576	24.4	4,718	4,622	-96	-2.0
Trinidad and Tobago	-890	-386	504	2,269	2,940	671	29.6	3,159	3,326	167	5.3
Jamaica	2,243	2,283	39	2,633	2,644	11	0.4	389	361	-28	-7.2
Greece	-304	370	674	1,752	2,614	862	49.2	2,057	2,244	187	9.1
Finland	-4,348	-5,465	-1,117	2,963	2,564	-399	-13.5	7,311	8,030	718	9.8
Kuwait	1,145	768	-377	2,829	2,412	-417	-14.7	1,684	1,644	-40	-2.4
Bangladesh	-6,029	-6,152	-123	2,248	2,214	-34	-1.5	8,276	8,366	89	1.1
Pakistan	-2,841	-2,989	-148	2,044	2,135	91	4.4	4,885	5,124	239	4.9
Jordan	-1,365	-1,334	31	1,551	2,031	480	30.9	2,916	3,365	448	15.4
Oman	205	634	430	1,859	1,954	95	5.1	1,655	1,320	-335	-20.2
Lithuania	850	-82	-932	2,944	1,929	-1,015	-34.5	2,095	2,012	-83	-4.0
Georgia	1,400	1,571	171	1,512	1,736	224	14.8	113	165	53	46.6
Ukraine	-273	497	770	1,048	1,684	636	60.7	1,320	1,186	-134	-10.1
Iraq	-6,194	-5,762	432	2,256	1,661	-595	-26.4	8,450	7,422	-1,028	-12.2
Uruguay	1,010	420	-590	1,880	1,649	-231	-12.3	870	1,229	359	41.3
Bahrain	510	442	-68	1,676	1,646	-29	-1.8	1,166	1,204	38	3.3
Guyana	-1,912	-4,061	-2,148	1,360	1,315	-45	-3.3	3,272	5,375	2,103	64.3
Cayman Islands	1,302	1,237	-65	1,333	1,286	-46	-3.5	30	49	19	64.2
Romania	-2,691	-2,646	45	1,305	1,259	-46	-3.5	3,996	3,905	-91	-2.3
Haiti	477	598	121	1,296	1,214	-81	-6.3	819	617	-202	-24.7
Luxembourg	1,676	438	-1,238	2,366	1,137	-1,229	-52.0	690	699	8	1.2
Kazakhstan	-1,070	-1,254	-184	1,161	1,077	-84	-7.2	2,231	2,331	100	4.5
Saint Lucia	681	1,037	355	692	1,044	352	50.9	10	7	-3	-33.0
Ethiopia	730	552	-178	1,220	1,018	-203	-16.6	490	466	-24	-5.0
Algeria	-1,828	-1,447	381	1,201	1,015	-186	-15.5	3,029	2,462	-567	-18.7
Croatia	120	-7	-127	1,020	994	-27	-2.6	901	1,001	100	11.1
Iceland	-346	-87	259	328	986	657	200.2	674	1,073	399	59.1
Ghana	-766	-204	561	861	967	106	12.3	1,627	1,172	-455	-28.0
Curaçao	471	792	321	510	824	314	61.5	39	32	-7	-18.8
Kenya	-409	45	455	485	783	298	61.4	894	737	-157	-17.5
Barbados	667	724	57	715	773	57	8.0	48	49	1	1.2
Sint Maarten	757	652	-104	847	754	-93	-10.9	90	102	12	13.1
Aruba	618	715	97	633	726	92	14.6	15	11	-5	-30.7
European Union - 27	-205,796	-231,769	-25,973	363,026	365,909	2,883	0.8	568,823	597,678	28,856	5.1

Source: U.S. Census.

U.S. Services Trade for Select Trade Partners in Rank Order of U.S. Services Exports, 2022-2023 (latest data available)
(Value in Millions of Dollars)

Country	Service Balance		Change	Exports	Exports	Change 2022-23		Imports	Imports	Change 2022-23	
	2022	2023	2022-23	2022	2023	Value	Percent	2022	2023	Value	Percent
World	235,179	278,398	43,219	949,065	1,026,596	77,531	8.2	713,886	748,198	34,312	4.8
United Kingdom	7,503	4,782	-2,721	82,197	90,826	8,629	10.5	74,694	86,044	11,350	15.2
Canada	29,262	31,702	2,440	76,640	85,980	9,340	12.2	47,377	54,278	6,901	14.6
Ireland	61,573	58,082	-3,491	84,992	84,328	-664	-0.8	23,419	26,247	2,828	12.1
Switzerland	17,908	19,068	1,160	57,706	49,656	-8,050	-14.0	39,798	30,587	-9,211	-23.1
China	14,872	26,572	11,700	41,456	46,715	5,259	12.7	26,585	20,143	-6,442	-24.2
Mexico	-351	-722	-371	38,415	44,050	5,635	14.7	38,766	44,772	6,006	15.5
Japan	-1,269	5,726	6,995	38,306	43,623	5,317	13.9	39,575	37,897	-1,678	-4.2
Germany	-2,777	-3766	-989	39,910	42,030	2,120	5.3	42,687	45,796	3,109	7.3
Singapore	24,260	26,081	1,821	34,559	37,335	2,776	8.0	10,299	11,254	955	9.3
Netherlands	19,190	20,006	816	33,420	35,497	2,077	6.2	14,231	15,490	1,259	8.8
India	-6,495	-2,407	4,088	26,539	33,999	7,460	28.1	33,034	36,406	3,372	10.2
Brazil	15,899	18,354	2,455	21,983	25,186	3,203	14.6	6,084	6,833	749	12.3
South Korea	7,392	10,217	2,825	22,589	24,860	2,271	10.1	15,197	14,643	-554	-3.6
Australia	12,551	14,315	1,764	21,351	24,477	3,126	14.6	8,800	10,161	1,361	15.5
France	-4,370	-3,241	1,129	22,089	24,060	1,971	8.9	26,459	27,301	842	3.2
Hong Kong	491	732	241	13,125	13,375	250	1.9	12,634	12,643	9	0.1
Taiwan	-3845	-203	3,642	10,477	11,900	1,423	13.6	14,322	12,103	-2,219	-15.5
Luxembourg	7,376	8,341	965	9,906	11,369	1,463	14.8	2,529	3,027	498	19.7
Italy	-1,986	-2,645	-659	9,364	11,105	1,741	18.6	11,350	13,750	2,400	21.1
Saudi Arabia	8587	8,687	100	10,261	10,644	383	3.7	1,673	1,957	284	17.0
Denmark	-2,480	2,565	5,045	9,470	10,346	876	9.3	11,950	7,781	-4,169	-34.9
Spain	-48	-1223	-1,175	8,612	9,799	1,187	13.8	8,660	11,023	2,363	27.3
Bermuda	-27,379	-24,763	2,616	9,212	8,782	-430	-4.7	36,591	33,545	-3,046	-8.3
Colombia	1,530	1,660	130	7,868	8,731	863	11.0	6,339	7,071	732	11.5
Sweden	3,460	3,800	340	7,101	7,617	516	7.3	3,641	3,818	177	4.9
Chile	2,598	2,585	-13	6,583	7,317	734	11.1	3,985	4,731	746	18.7
Argentina	4,034	4,414	380	6,676	7,308	632	9.5	2,642	2,893	251	9.5
Israel	-4120	-2422	1,698	5,888	6,394	506	8.6	10,008	8,816	-1,192	-11.9
Belgium	13	338	325	5,531	6,135	604	10.9	5,518	5,797	279	5.1
Turkey	514	214	-300	4,294	4,697	403	9.4	3,780	4,483	703	18.6
Philippines	-3,674	-4,234	-560	3,491	4,024	533	15.3	7,165	8,258	1,093	15.3
Malaysia	1295	1386	91	3,505	4,003	498	14.2	2,210	2,618	408	18.5
Peru	1,726	1,708	-18	3,873	3,802	-71	-1.8	2,147	2,094	-53	-2.5
Poland	-369	-239	130	2,882	3,629	747	25.9	3,251	3,868	617	19.0
New Zealand	1279	1037	-242	2,572	3,472	900	35.0	1,293	2,435	1,142	88.3
Thailand	1,071	490	-581	2,838	3,247	409	14.4	1,767	2,757	990	56.0
South Africa	1,265	1131	-134	2,881	3,211	330	11.5	1,616	2,080	464	28.7
Dominican Republic	-3714	-5033	-1,319	3,041	3,178	137	4.5	6,755	8,211	1,456	21.6
Vietnam	1,612	1,703	91	2,484	3,082	598	24.1	871	1,379	508	58.3
Panama	280	413	133	2,668	2,918	250	9.4	2,388	2,505	117	4.9
Indonesia	1,489	1,546	57	2,306	2,722	416	18.0	817	1176	359	43.9
Norway	-1,440	355	1,795	2,489	2,561	72	2.9	3929	2206	-1,723	-43.9
Costa Rica	-2,334	-2,489	-155	2,031	2,347	316	15.6	4,366	4,836	470	10.8
Guatemala	579	848	269	1,850	2,278	428	23.1	1270	1431	161	12.7
Nigeria	1292	1541	249	1,901	2,237	336	17.7	609	696	87	14.3
Austria	291	381	90	1,788	2,158	370	20.7	1,497	1,777	280	18.7
Greece	-3,367	-3,863	-496	1,617	1,999	382	23.6	4,985	5,862	877	17.6
El Salvador	214	151	-63	1,581	1,912	331	20.9	1367	1,761	394	28.8
Honduras	548	703	155	1,446	1,757	311	21.5	898	1055	157	17.5
Venezuela	1500	1582	82	1,585	1,688	103	6.5	85	106	21	24.7
Portugal	-606	-1159	-553	1384	1,640	256	18.5	1990	2,799	809	40.7
Finland	134	-179	-313	1,735	1,574	-161	-9.3	1601	1753	152	9.5
Cyprus	-1065	-663	402	1,084	1,563	479	44.2	2,149	2,226	77	3.6
Czech Republic	-160	-192	-32	1,345	1,519	174	12.9	1,505	1,711	206	13.7
Russia	1429	594	-835	2680	1,305	-1,375	-51.3	1251	712	-539	-43.1

U.S. Services Trade for Select Trade Partners in Rank Order of U.S. Services Exports, 2022-2023 (latest data available)
(Value in Millions of Dollars)

Country	Service Balance		Change	Exports	Exports	Change 2022-23		Imports	Imports	Change 2022-23	
	2022	2023	2022-23	2022	2023	Value	Percent	2022	2023	Value	Percent
Hungary	303	243	-60	1016	1202	186	18.3	713	959	246	34.5
Romania	104	104	0	853	1015	162	19.0	749	911	162	21.6
Jordan	-86	-27	59	811	914	103	12.7	897	940	43	4.8
Morocco	79	-36	-115	725	819	94	13.0	646	855	209	32.4
Bahrain	-286	-303	-17	460	605	145	31.5	746	908	162	21.7
Nicaragua	91	61	-30	457	595	138	30.2	366	533	167	45.6
Oman	362	372	10	529	564	35	6.6	167	192	25	15.0
Bulgaria	-41	-189	-148	388	475	87	22.4	429	664	235	54.8
Malta	-312	-539	-227	539	417	-122	-22.6	851	957	106	12.5
Slovakia	122	152	30	346	407	61	17.6	224	255	31	13.8
Croatia	-185	-330	-145	306	323	17	5.6	492	653	161	32.7
Lithuania	85	107	22	272	314	42	15.4	187	207	20	10.7
Latvia	67	121	54	161	226	65	40.4	94	106	12	12.8
Slovenia	78	92	14	158	188	30	19.0	80	96	16	20.0
Estonia	11	26	15	158	179	21	13.3	147	153	6	4.1
Brunei	41	45	4	57	69	12	21.1	16	24	8	50.0
European Union - 27	75,372	76,519	1,147	246,854	261,661	14,807	6.0	171,482	185,141	13,659	8.0

Source: U.S. Bureau of Economic Analysis, Table 2.2. U.S. Trade in Services, by Type of Service and by Country or Affiliation. Release date: July 3, 2024.

U.S. FDI Abroad (Stock) for Select Trade Partners in Rank Order of FDI, 2022-2023 (latest data available)
(Value in Millions of Dollars)

Country	FDI Stock 2022	FDI Stock 2023	Percent Change 2022-23	Leading FDI Categories Reported
World	6,312,525	6,676,478	5.8	Nonbank Holding Companies, Manufacturing, Finance and Insurance
United Kingdom	1,069,237	1,057,592	-1.1	Nonbank Holding Companies, Finance and Insurance, Information Services
Netherlands	944,332	980,403	3.8	Nonbank Holding Companies, Manufacturing, Information Services
Luxembourg	526,780	532,465	1.1	Nonbank Holding Companies, Finance and Insurance, Manufacturing
Ireland	448,324	491,246	9.6	Nonbank Holding Companies, Manufacturing, Information Services
Canada	432,486	451,555	4.4	Nonbank Holding Companies, Manufacturing, Finance and Insurance
Singapore	374,546	424,214	13.3	Nonbank Holding Companies, Manufacturing, Wholesale Trade
Switzerland	201,606	238,228	18.2	Nonbank Holding Companies, Manufacturing, Wholesale Trade
Bermuda	182,354	219,608	20.4	Nonbank Holding Companies, Finance and Insurance, Wholesale Trade
Australia	176,097	193,340	9.8	Nonbank Holding Companies, Manufacturing, Mining
Germany	178,597	193,179	8.2	Nonbank Holding Companies, Manufacturing, Wholesale Trade
Mexico	130,794	144,507	10.5	Manufacturing, Nonbank Holding Companies, Mining
China	122,205	126,908	3.8	Manufacturing, Wholesale Trade, Finance and Insurance
France	93,907	100,909	7.5	Manufacturing, Finance and Insurance, Nonbank Holding Companies
Hong Kong	85,917	90,564	5.4	Nonbank Holding Companies, Wholesale Trade, Manufacturing
Brazil	77,377	87,909	13.6	Manufacturing, Finance and Insurance, Nonbank Holding Companies
Belgium	61,371	66,529	8.4	Manufacturing, Finance and Insurance, Nonbank Holding Companies
Japan	54,164	63,369	17.0	Manufacturing, Finance and Insurance, Information Services
Sweden	55,348	56,197	1.5	Nonbank Holding Companies, Manufacturing, Finance and Insurance
India	46,055	49,563	7.6	Manufacturing, Professional, Scientific, and Technical Services, Information Services
Israel	41,832	45,910	9.7	Manufacturing, Information Services, Professional, Scientific, and Technical Services
Barbados	46,178	45,499	-1.5	Finance and Insurance, Manufacturing, Mining
Spain	36,796	37,850	2.9	Manufacturing, Nonbank Holding Companies, Professional, Scientific, and Technical Services
South Korea	33,083	35,642	7.7	Manufacturing, Wholesale Trade, Finance and Insurance
Chile	29,490	32,034	8.6	Finance and Insurance, Mining, Information Services
Italy	25,537	29,025	13.7	Manufacturing, Wholesale Trade, Nonbank Holding Companies
Taiwan	17,772	19,327	8.7	Manufacturing, Finance and Insurance, Information Services
United Arab Emirates	15,831	16,106	1.7	Mining, Wholesale Trade, Manufacturing
Hungary	15,999	16,037	0.2	Manufacturing, Wholesale Trade, Information Services
Indonesia	13,497	15,937	18.1	Mining, Manufacturing, Wholesale Trade
Poland	13,674	15,773	15.4	Manufacturing, Information Services, Professional, Scientific, and Technical Services
Norway	15,281	15,358	0.5	Mining, Information Services, Manufacturing
Thailand	16,467	15,138	-8.1	Manufacturing, Depository Institutions, Wholesale Trade
Argentina	11,887	14,514	22.1	Finance and Insurance, Manufacturing, Nonbank Holding Companies
Egypt	11,477	13,691	19.3	Manufacturing, Wholesale Trade, Professional, Scientific, and Technical Services
Denmark	10,472	12,845	22.7	Nonbank Holding Companies, Manufacturing, Information Services
Saudi Arabia	11,022	11,311	2.6	Nonbank Holding Companies, Manufacturing, Professional, Scientific, and Technical Services
Malaysia	12,508	10,926	-12.6	Wholesale Trade, Manufacturing, Finance and Insurance
New Zealand	9,323	8,547	-8.3	Finance and Insurance, Manufacturing, Nonbank Holding Companies
Colombia	7,095	8,438	18.9	Mining, Manufacturing, Finance and Insurance
South Africa	6,881	7,969	15.8	Manufacturing, Finance and Insurance, Nonbank Holding Companies
Russia	8,231	7,669	-6.8	Manufacturing, Wholesale Trade, Professional, Scientific, and Technical Services
Peru	6,605	6,646	0.6	Mining, Manufacturing, Wholesale Trade
Nigeria	6,190	6,533	5.5	Mining, Information Services, Finance and Insurance
Philippines	6,232	6,359	2.0	Manufacturing, Wholesale Trade, Professional, Scientific, and Technical Services
Turkey	6,048	6,254	3.4	Manufacturing, Information Services, Wholesale Trade
Austria	5,779	6,093	5.4	Manufacturing, Wholesale Trade, Nonbank Holding Companies
Finland	6,065	5,527	-8.9	Manufacturing, Information Services, Professional, Scientific, and Technical Services
Czech Republic	4,701	4,644	-1.2	Manufacturing, Wholesale Trade, Information Services
Panama	3,801	4,512	18.7	Nonbank Holding Companies, Wholesale Trade, Manufacturing
Equatorial Guinea	2,235	4,017	79.7	
Algeria	2,332	3937	68.8	
Costa Rica	3,324	3,810	14.6	Manufacturing, Wholesale Trade, Information Services
Vietnam	3,446	3,789	10.0	
Venezuela	3,089	3,268	5.8	Manufacturing, Information Services
Portugal	3,743	2,937	-21.5	Manufacturing, Professional, Scientific, and Technical Services, Wholesale Trade

U.S. FDI Abroad (Stock) for Select Trade Partners in Rank Order of FDI, 2022-2023 (latest data available)
(Value in Millions of Dollars)

Country	FDI Stock 2022	FDI Stock 2023	Percent Change 2022-23	Leading FDI Categories Reported
Oman	2,272	2,171	-4.4	
Romania	1,845	2,100	13.8	
Dominican Republic	1,993	1,893	-5.0	Manufacturing, Information Services, Nonbank Holding Companies
Greece	1,754	1,824	4.0	Manufacturing, Wholesale Trade, Professional, Scientific, and Technical Services
Ghana	1,601	1,558	-2.7	
El Salvador	1,366	1,501	9.9	
Tanzania	1,407	1,432	1.8	
Honduras	1,242	1,391	12.0	Manufacturing, Wholesale Trade, Nonbank Holding Companies
Macau	869	999	15.0	
Iraq	1,128	940	-16.7	
Ecuador	820	906	10.5	Finance and Insurance, Wholesale Trade, Manufacturing
Seychelles	902	899	-0.3	
Kuwait	661	731	10.6	
Slovakia	481	635	32.0	
Azerbaijan	748	555	-25.8	
Bulgaria	524	514	-1.9	
Serbia	385	472	22.6	
Liechtenstein	450	449	-0.2	
Bangladesh	451	374	-17.1	
Nicaragua	306	340	11.1	
Lebanon	302	314	4.0	
Zimbabwe	238	280	17.6	
Morocco	393	275	-30.0	
Lithuania	242	256	5.8	
Croatia	234	214	-8.5	
Kenya	278	205	-26.3	
Bolivia	296	197	-33.4	
Angola	269	126	-53.2	
Libya	59	54	-8.5	
European Union - 27	2,456,720	2,577,823	4.9	Nonbank Holding Companies, Manufacturing, Information Services

Source: U.S. Bureau of Economic Analysis, Balance of Payments and Direct Investment Position Data. U.S. Direct Investment Abroad, U.S. Direct Investment Position Abroad on a Historical-Cost Basis, by Country. U.S. Bureau of Economic Analysis, Balance of Payments and Direct Investment Position Data. U.S. Direct Investment Abroad, U.S. Direct Investment Position Abroad on a Historical-Cost Basis, by Country and Industry.

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Publication 946

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- **Section 179 Deduction**
- **Special Depreciation Allowance**
- **MACRS**
- **Listed Property**

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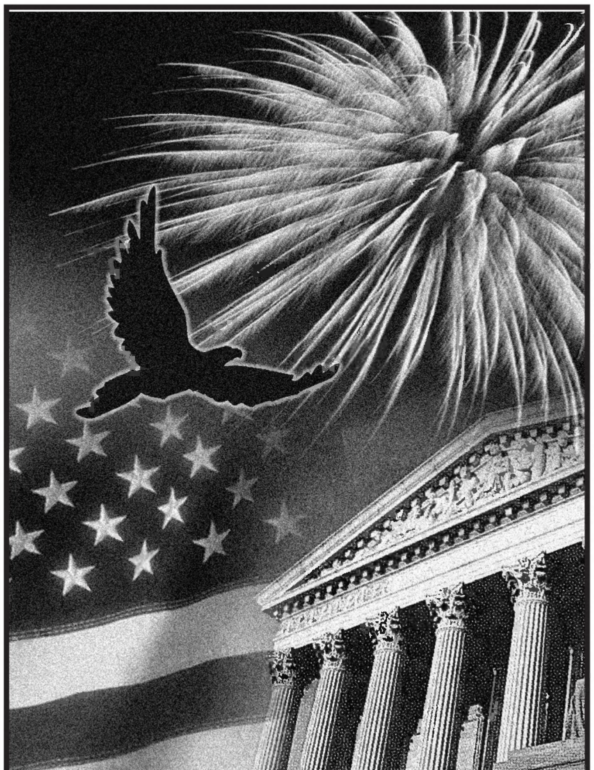

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- *IRS.gov/Korean* (한국어)
- *IRS.gov/Russian* (Русский)
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Contents

Publication 946 (2024) Catalog Number 13081F
Department of the Treasury **Internal Revenue Service** www.irs.gov

Mar 17, 2025

Future Developments

For the latest information about developments related to Pub. 946, such as legislation enacted after it was published, go to *IRS.gov/Pub946*.

What's New for 2024

Section 179 deduction dollar limits. For tax years beginning in 2024, the maximum section 179 expense deduction is $1,220,000. This limit is reduced by the amount by which the cost of section 179 property placed in service during the tax year exceeds $3,050,000. See *Dollar Limits* in chapter 2.

Also, the maximum section 179 expense deduction for sport utility vehicles placed in service in tax years beginning in 2024 is $30,500.

Phase down of special depreciation allowance. The special depreciation allowance is 60% for certain qualified property acquired after September 27, 2017, and placed in service after December 31, 2023, and before January 1, 2025 (other than certain property with a long production period and certain aircraft). Property with a long production period and certain aircraft placed in service after December 31, 2023, and before January 1, 2025, is eligible for a special depreciation allowance of 80% of the depreciable basis of the property. The special depreciation allowance is also 60% for certain specified plants bearing fruits and nuts planted or grafted after December 31, 2023, and before January 1, 2025. See *Certain Qualified Property Acquired After September 27, 2017* and *Certain Plants Bearing Fruits and Nuts* under *What Is Qualified Property?* in chapter 3.

What's New for 2025

Section 179 deduction dollar limits. For tax years beginning in 2025, the maximum section 179 expense deduction is $1,250,000. This limit is reduced by the amount by which the cost of section 179 property placed in service during the tax year exceeds $3,130,000.

Also, the maximum section 179 expense deduction for sport utility vehicles placed in service in tax years beginning in 2025 is $31,300.

Phase down of special depreciation allowance. The special depreciation allowance is 40% for certain qualified property acquired after September 27, 2017, and placed in service after December 31, 2024, and before January 1, 2026 (other than certain property with a long production period and certain aircraft). For property with a long production period and certain aircraft placed in service after December 31, 2024, and before January 1, 2026, the special depreciation allowance is 60%. The special depreciation allowance is also 40% for certain specified plants bearing fruits and nuts planted or grafted after December 31, 2024, and before January 1, 2026. See *Certain Qualified Property Acquired After September 27, 2017* and *Certain Plants Bearing Fruits and Nuts* under *What Is Qualified Property?* in chapter 3.

Additions to 5-year property. Any qualified facility (as defined in section 45Y(b)(1)(A) of the Internal Revenue Code), any qualified property (as defined in subsection (b)(2) of section 48E of the Internal Revenue Code) which is a qualified investment (as defined in subsection (b)(1) of such section), or any energy storage technology (as defined in subsection (c)(2) of such section) that is placed in service after December 31, 2024, is 5-year property.

Reminders

Photographs of missing children. The Internal Revenue Service is a proud partner with the *National Center for Missing & Exploited Children® (NCMEC)*. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

Introduction

This publication explains how you can recover the cost of business or income-producing property through deductions for depreciation (for example, the special depreciation allowance and deductions under the Modified Accelerated Cost Recovery System (MACRS)). It also explains how you can elect to take a section 179 deduction, instead of depreciation deductions, for certain property and the additional rules for listed property.

CAUTION *The depreciation methods discussed in this publication generally do not apply to property placed in service before 1987. For more information, see Pub. 534, Depreciating Property Placed in Service Before 1987.*

Definitions. Many of the terms used in this publication are defined in the Glossary at the end of this publication. Glossary terms used in each discussion under the major headings are listed before the beginning of each discussion throughout this publication.

Do you need a different publication? The following table shows where you can get more detailed information when depreciating certain types of property.

For information on depreciating:	See Publication:
a car	463, Travel, Gift, and Car Expenses.
residential rental property	527, Residential Rental Property.
office space in your home	587, Business Use of Your Home.
farm property	225, Farmer's Tax Guide.

Comments and suggestions. We welcome your comments about this publication and suggestions for future editions.

You can send us comments through *IRS.gov/FormComments*. Or, you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. **Don't** send tax questions, tax returns, or payments to the above address.

Getting answers to your tax questions. If you have a tax question not answered by this publication or the *How To Get Tax Help* section at the end of this publication, go to the IRS Interactive Tax Assistant page at *IRS.gov/Help/ITA* where you can find topics by using the search feature or viewing the categories listed.

Getting tax forms, instructions, and publications. Go to *IRS.gov/Forms* to download current and prior-year forms, instructions, and publications.

Ordering tax forms, instructions, and publications. Go to *IRS.gov/OrderForms* to order current forms, instructions, and publications; call 800-829-3676 to order prior-year forms and instructions. The IRS will process your order for forms and publications as soon as possible. **Don't** resubmit requests you've already sent us. You can get forms and publications faster online.

1.

Overview of Depreciation

Introduction

Depreciation is an annual income tax deduction that allows you to recover the cost or other basis of certain property over the time you use the property. It is an allowance for the wear and tear, deterioration, or obsolescence of the property.

This chapter discusses the general rules for depreciating property and answers the following questions.

- What property can be depreciated?
- What property cannot be depreciated?
- When does depreciation begin and end?
- What method can you use to depreciate your property?
- What is the basis of your depreciable property?
- How do you treat repairs and improvements?
- Do you have to file Form 4562?
- How do you correct depreciation deductions?

Useful Items

You may want to see:

Publication

- ❏ **534** Depreciating Property Placed in Service Before 1987
- ❏ **538** Accounting Periods and Methods
- ❏ **551** Basis of Assets

Form (and Instructions)

- ❏ **Sch C (Form 1040)** Profit or Loss From Business
- ❏ **2106** Employee Business Expenses
- ❏ **3115** Application for Change in Accounting Method
- ❏ **4562** Depreciation and Amortization

See *How To Get Tax Help* at the end of this publication for information about getting publications and forms.

What Property Can Be Depreciated?

Terms you may need to know (see Glossary):

Adjusted basis

Table B-2. **Table of Class Lives and Recovery Periods**

Asset class	Description of assets included	Class Life (in years)	Recovery Periods (in years) GDS (MACRS)	ADS
26.2	**Manufacture of Converted Paper, Paperboard, and Pulp Products:** Includes assets used for modification, or remanufacture of paper and pulp into converted products, such as paper coated off the paper machine, paper bags, paper boxes, cartons, and envelopes. Does not include assets used for manufacture of nonwovens that are elsewhere classified.	10	7	10
27.0	**Printing, Publishing, and Allied Industries:** Includes assets used in printing by one or more processes, such as letter-press, lithography, gravure, or screen; the performance of services for the printing trade, such as bookbinding, typesetting, engraving, photo-engraving, and electrotyping; and the publication of newspapers, books, and periodicals.	11	7	11
28.0	**Manufacture of Chemicals and Allied Products:** Includes assets used to manufacture basic organic and inorganic chemicals; chemical products to be used in further manufacture, such as synthetic fibers and plastics materials; and finished chemical products. Includes assets used to further process man-made fibers, to manufacture plastic film, and to manufacture nonwoven fabrics, when such assets are located in the same plant in an integrated operation with chemical products producing assets. Also includes assets used to manufacture photographic supplies, such as film, photographic paper, sensitized photographic paper, and developing chemicals. Includes all land improvements associated with plant site or production processes, such as effluent ponds and canals, provided such land improvements are depreciable but does not include buildings and structural components as defined in section 1.48-1(e) of the regulations. Does not include assets used in the manufacture of finished rubber and plastic products or in the production of natural gas products, butane, propane, and by-products of natural gas production plants.	9.5	5	9.5
30.1	**Manufacture of Rubber Products:** Includes assets used for the production of products from natural, synthetic, or reclaimed rubber, gutta percha, balata, or gutta siak, such as tires, tubes, rubber footwear, mechanical rubber goods, heels and soles, flooring, and rubber sundries; and in the recapping, retreading, and rebuilding of tires.	14	7	14
30.11	**Manufacture of Rubber Products—Special Tools and Devices:** Includes assets defined as special tools, such as jigs, dies, mandrels, molds, lasts, patterns, specialty containers, pallets, shells; and tire molds, and accessory parts such as rings and insert plates used in activities as defined in class 30.1. Does not include tire building drums and accessory parts and general purpose small tools such as wrenches and drills, both power and hand-driven, and other general purpose equipment such as conveyors and transfer equipment.	4	3	4
30.2	**Manufacture of Finished Plastic Products:** Includes assets used in the manufacture of plastics products and the molding of primary plastics for the trade. Does not include assets used in the manufacture of basic plastics materials nor the manufacture of phonograph records.	11	7	11
30.21	**Manufacture of Finished Plastic Products—Special Tools:** Includes assets defined as special tools, such as jigs, dies, fixtures, molds, patterns, gauges, and specialty transfer and shipping devices, used in activities as defined in class 30.2. Special tools are specifically designed for the production or processing of particular parts and have no significant utilitarian value and cannot be adapted to further or different use after changes or improvements are made in the model design of the particular part produced by the special tools. Does not include general purpose small tools such as wrenches and drills, both hand and power-driven, and other general purpose equipment such as conveyors, transfer equipment, and materials handling devices.	3.5	3	3.5
31.0	**Manufacture of Leather and Leather Products:** Includes assets used in the tanning, currying, and finishing of hides and skins; the processing of fur pelts; and the manufacture of finished leather products, such as footwear, belting, apparel, and luggage.	11	7	11
32.1	**Manufacture of Glass Products:** Includes assets used in the production of flat, blown, or pressed products of glass, such as float and window glass, glass containers, glassware, and fiberglass. Does not include assets used in the manufacture of lenses.	14	7	14
32.11	**Manufacture of Glass Products—Special Tools:** Includes assets defined as special tools such as molds, patterns, pallets, and specialty transfer and shipping devices such as steel racks to transport automotive glass, used in activities as defined in class 32.1. Special tools are specifically designed for the production or processing of particular parts and have no significant utilitarian value and cannot be adapted to further or different use after changes or improvements are made in the model design of the particular part produced by the special tools. Does not include general purpose small tools such as wrenches and drills, both hand and power-driven, and other general purpose equipment such as conveyors, transfer equipment, and materials handling devices.	2.5	3	2.5
32.2	**Manufacture of Cement:** Includes assets used in the production of cement, but does not include assets used in the manufacture of concrete and concrete products nor in any mining or extraction process.	20	15	20
32.3	**Manufacture of Other Stone and Clay Products:** Includes assets used in the manufacture of products from materials in the form of clay and stone, such as brick, tile, and pipe; pottery and related products, such as vitreous-china, plumbing fixtures, earthenware, and ceramic insulating materials; and also includes assets used in manufacture of concrete and concrete products. Does not include assets used in any mining or extraction processes.	15	7	15

EXHIBIT V-4

PUBLIC DOCUMENT

DOC Investigation No. C-489-840
ITC Investigation Nos. 701-TA-___-___ and 731-TA-___-___
Total No. of Pages: 594
AD/CVD Operations
PUBLIC DOCUMENT

BEFORE THE
INTERNATIONAL TRADE ADMINISTRATION OF THE
U.S. DEPARTMENT OF COMMERCE
AND THE
U.S. INTERNATIONAL TRADE COMMISSION

COUNTERVAILING DUTY PETITION
VOLUME XXIII
TURKEY

COMMON ALLOY ALUMINUM SHEET FROM BAHRAIN, BRAZIL, CROATIA, EGYPT, GERMANY, GREECE, INDIA, INDONESIA, ITALY, KOREA, OMAN, ROMANIA, SERBIA, SLOVENIA, SOUTH AFRICA, SPAIN, TAIWAN, AND TURKEY

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March 9, 2020

consistent with the Department's regulations. See 19 C.F.R. §§ 351.301(c)(2)(iv)(A) and (C) (2014) (allowing new subsidy allegations to be submitted no later than 40 days before the preliminary determination and upstream subsidy allegations no later than 60 days after the preliminary determination); 19 C.F.R. § 351.311 (requiring the Department to investigate subsidies discovered during an investigation).

A. Tax Programs

1. Deductions from Taxable Income for Export Revenue

As the Department has found in prior investigations, the GOT allows exporters to claim significant deductions from taxable income for export revenues through a program administered by the Ministry of Finance.[9] In particular, under Article 40 of Income Tax Law 193, of January 6, 1961, as amended by Law 4108 of June 1995, companies are eligible for tax deductions from gross income accrued from exporting, construction, maintenance, assembly, and transportation activities overseas.[10] While the value of this deduction is capped at 0.5 percent of the company's

[9] See, e.g., Decision Memorandum for the Affirmative Preliminary Determination of the Countervailing Duty Investigation of Large Diameter Welded Pipe from the Republic of Turkey (June 19, 2018) (hereinafter "Large Diameter Pipe Prelim Memo"), at 14, referenced in 83 Fed. Reg. 30,697, 30,698 (Dep't Commerce June 29, 2018) (preliminary determination), unchanged Large Diameter Pipe I&D Memo at 4, Comment 3; Issues and Decision Memorandum for the Final Determination in the Countervailing Duty Investigation of Certain Oil Country Tubular Goods from the Republic of Turkey (July 10, 2014) (hereinafter "OCTG OI I&D Memo"), at 13, referenced in 79 Fed. Reg. 41,964 (Dep't Commerce July 18, 2014) (final determination).

[10] Article 40 of Income Tax Law 193 of January 6, 1961, as amended by Law 4108 of June 1995, provided as Exhibit 17 to Letter from the Republic of Turkey re: Response of the Government of Turkey in Countervailing Duty Investigation on Large Diameter Welded Pipe from the Republic of Turkey (Apr. 23, 2018) (hereinafter "GOT QR from Large Diameter Pipe") (appended in **Exhibit CVD-TR-4**).

foreign-exchange earnings, the benefit is recorded as a lump sum deduction on its annual tax return, and may include undocumented expenses.[11]

As exporters, Turkish CAAS producers are eligible for this tax assistance. Given these facts and the agency's consistent findings on the countervailability of this tax provision, the Department should initiate an investigation of whether subject producers used this program during the POI.

a. Financial Contribution

Deductions from Taxable Income for Export Revenue qualify as a financial contribution in the form of revenue foregone by the GOT in accordance with section 771(5)(D)(ii) of the Act.

b. Benefit

The benefit conferred to the recipient equals the amount of the tax savings allowed under this program. See 19 C.F.R. § 351.509(a)(1).

c. Specificity

As the Department has previously found,[12] this subsidy is specific within the meaning of sections 771(5A)(A) and (B) of the Act because the program is limited as a matter of law to export earnings.

2. Inward Processing Certificates

Pursuant to the Ministry of Economy's Decree on Inward Processing Regime No. 2005/8391, companies are eligible for Inward Processing Certificates ("IPC") that allow exemptions from the payment of customs duties and VAT on raw materials and intermediate

[11] GOT QR from Large Diameter Pipe at 53-54 (appended in **Exhibit CVD-TR-5**).

[12] See, e.g., Large Diameter Pipe Prelim Memo at 14, unchanged Large Diameter Pipe I&D Memo at 4; OCTG OI I&D Memo at 13.

recent years,[19] which may be melted to manufacture the subject merchandise. Given this evidence, the Department should initiate an investigation into whether producers of the subject merchandise received D-3 certificate benefits during the POI.

a. Financial Contribution

Import duty exemptions under this program constitute a financial contribution in the form of revenue foregone by the government in accordance with section 771(5)(D)(ii) of the Act.

b. Benefit

D-3 certificates confer a countervailable benefit equal to the amount of import duties exempted on inputs used in the production of domestically-sold goods and, thus, fail to meet export criteria established in 19 C.F.R. § 351.519(a), resulting in a benefit pursuant to 19 C.F.R. § 351.510(a).

c. Specificity

As the Department has previously found,[20] this program is specific under sections 771(5A)(A) and (B) of the Act, because receipt of D-3 certificates is contingent upon export performance.

3. Exemption from Property Tax

Pursuant to Article 4, Clause (m) of Property Tax Law No. 1319, effective July 1, 2017, the Turkish government authorized a permanent property tax exemption for all buildings located

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[19] See "Aluminium scrap imports by Turkey to continue growing in 2019; Libya to be the main exporter," Website of AlCircle, available at https://www.alcircle.com/news/aluminium-scrap-imports-by-turkey-to-continue-growing-in-2019-libya-to-be-the-main-exporter-43291 (appended in **Exhibit CVD-TR-7**).

[20] See Large Diameter Pipe Prelim Memo at 19-20, unchanged Large Diameter Pipe I&D Memo at 4.

in an Organized Industrial Zone ("OIZ"), Free Zone, or Technology Development Zone.[21] Article 8 of Property Tax Law No. 1319 established the property tax rate of 0.2 percent for all non-residential buildings.[22] The GOT reports that there are currently 234 operational OIZs in Turkey, and 18 active Free Zones located close to the EU and Middle Eastern markets.[23] Notably, Turkish CAAS producers are located in OIZs, and such producers may be located in Free Zones.[24] For example, PMS is located in the Bursa Demirtas Organized Industrial Zone.[25] Moreover, Assan has a production facility in the Kocaeli Dilovasi Organized Industrial Zone.[26]

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21 See Letter from the Republic of Turkey re: Response of the Government of Turkey in 2017 Countervailing Duty Administrative Review on Imports of Certain Welded Carbon Steel Pipe and Tube from Turkey (July 18, 2018) (hereinafter "GOT QR from Welded Pipe 2017 AR"), at 19-27, Exhibit 5 (appended in **Exhibits CVD-TR-8, 9**).

22 See id. at 25, Exhibit 5 (appended in **Exhibits CVD-TR-8, 9**).

23 See "Investment Zones," Presidency of the Republic of Turkey, Website of Investment Office, available at https://www.invest.gov.tr/en/investmentguide/pages/investment-zones.aspx (appended in **Exhibit CVD-TR-10**).

24 Petitioners have been unable to identify the precise location of the specified Free Zones despite extensive searching. In particular, relevant documents issued by the GOT provide general, not specific, locations, such as "Bursa Free Zone" and "Kocaeli Free Zone." See Investment Zones in Turkey, Presidency of the Republic of Turkey, Investment Office (appended in **Exhibit CVD-TR-11**); see also Guide to State Incentives for Investments in Turkey, Presidency of the Republic of Turkey, Investment Office, at 43 (appended in **Exhibit CVD-TR-12**).

25 Compare "Contact Information," Website of PMS Metal Profil Aluminyum Sanayi ve Ticaret A.Ş., available at http://www.pmsaluminium.com/iletisim.php (appended in **Exhibit CVD-TR-13**) and "Investment Zones in Turkey," Presidency of the Republic of Turkey, Investment Office (appended in **Exhibit CVD-TR-11**).

26 Compare "Contact: Dilovasi Facilities," Website of Assan Alüminyum Sanayi ve Ticaret A.S., available at https://www.assanaluminyum.com/en/contact/dilovasi-facilities (appended in **Exhibit CVD-TR-14**) and "Investment Zones in Turkey," Presidency of the Republic of Turkey, Investment Office (appended in **Exhibit CVD-TR-11**).

PUBLIC DOCUMENT

EXHIBIT LIST

Exhibit No.	Description
CVD-TR-1	"2018-2010 History," Website of Kibar Holding A.S.
CVD-TR-2	Turkey's New and Full Notification Pursuant to Article XVI: 1 of the GATT 1994 and Article 25 of the Agreement on Subsidies and Countervailing Measures, G/SCM/N/315/TUR/Suppl.1, G/SCM/N/343/TUR (Sept. 16, 2019)
CVD-TR-3	U.S. Internal Revenue Service, "How to Depreciate Property," (Pub. 946 Cat. No. 13081F) (2018), Table B-2: Table of Class Lives and Recovery Periods
CVD-TR-4	Article 40 of Income Tax Law 193 of January 6, 1961, as amended by Law 4108 of June 1995 (Exhibit 17 to Letter from the Republic of Turkey re: Response of the Government of Turkey in Countervailing Duty Investigation on Large Diameter Welded Pipe from the Republic of Turkey (Apr. 23, 2018))
CVD-TR-5	Excerpt of Letter from the Republic of Turkey re: Response of the Government of Turkey in Countervailing Duty Investigation on Large Diameter Welded Pipe from the Republic of Turkey (Apr. 23, 2018)
CVD-TR-6	Ministry of Economy's Decree on Inward Processing Regime No. 2005/8391 (Exhibit 24 of Letter from the Republic of Turkey re: Response of the Government of Turkey in Countervailing Duty Investigation on Large Diameter Welded Pipe from the Republic of Turkey (Apr. 23, 2018))
CVD-TR-7	"Aluminium scrap imports by Turkey to continue growing in 2019; Libya to be the main exporter," Website of AlCircle
CVD-TR-8	Excerpt of Letter from the Republic of Turkey re: Response of the Government of Turkey in 2017 Countervailing Duty Administrative Review on Imports of Certain Welded Carbon Steel Pipe and Tube from Turkey (July 18, 2018)
CVD-TR-9	Article 4, Clause (m) and Article 8, Paragraph 1 of Property Tax Law No. 1319 (Exhibit 5 to Letter from the Republic of Turkey re: Response of the Government of Turkey in 2017 Countervailing Duty Administrative Review on Imports of Certain Welded Carbon Steel Pipe and Tube from Turkey (July 18, 2018))
CVD-TR-10	"Investment Zones," Presidency of the Republic of Turkey, Website of Investment Office
CVD-TR-11	Investment Zones in Turkey, Presidency of the Republic of Turkey, Investment Office
CVD-TR-12	Guide to State Incentives for Investments in Turkey, Presidency of the

Exhibit No.	Description
	Republic of Turkey, Investment Office
CVD-TR-13	"Contact Information," Website of PMS Metal Profil Aluminyum Sanayi ve Ticaret A.Ş.
CVD-TR-14	"Contact: Dilovasi Facilities," Website of Assan Alüminyum Sanayi ve Ticaret A.S.
CVD-TR-15	Free Zones Law No. 3218 (Exhibit 28 to Letter from the Republic of Turkey re: Response of the Government of Turkey in Countervailing Duty Investigation on Large Diameter Welded Pipe from the Republic of Turkey (Apr. 23, 2018))
CVD-TR-16	"Tax Guide," Presidency of the Republic of Turkey, Website of Investment Office
CVD-TR-17	"Assan Alüminyum is committed to creating the future together with its business partners," Website of Assan Alüminyum Sanayi ve Ticaret A.S.
CVD-TR-18	Guide to Investing in Turkish Renewable Energy Sector, Presidency of the Republic of Turkey, Investment Office
CVD-TR-19	Electricity Market Law No. 6446
CVD-TR-20	"ITU Power and Energy Society (PES) visited our Manavgat renewable energy power plant," Website of Assan Alüminyum Sanayi ve Ticaret A.S.
CVD-TR-21	Council of Ministers' Decree No. 2012/3305 (Exhibit 19 to Letter from the Republic of Turkey re: Response of the Government of Turkey in Countervailing Duty Investigation on Large Diameter Welded Pipe from the Republic of Turkey (Apr. 23, 2018))
CVD-TR-22	"Turkey unveils super incentives for high-impact investments," Presidency of the Republic of Turkey, Website of Investment Office
CVD-TR-23	"Aluminium Flat Rolled Products Production Facility," Website of ASAŞ Alüminyum Sanayi ve Ticaret A.S.
CVD-TR-24	"Turkey to grant new incentives for eligible investments on a project basis," Presidency of the Republic of Turkey, Website of Investment Office
CVD-TR-25	Excerpt of Export Credit Bank of Turkey 2018 Annual Report
CVD-TR-26	"Credits: Short-Term Export Credits," Website of Export Credit Bank of Turkey
CVD-TR-27	"Rediscount Credit Program," Website of Export Credit Bank of Turkey
CVD-TR-28	"Post Shipment Rediscount Credit Program," Website of Export Credit Bank of Turkey
CVD-TR-29	"About Us," Website of ASAŞ Alüminyum Sanayi ve Ticaret A.S.

PUBLIC DOCUMENT

Exhibit No.	Description
CVD-TR-30	"Investment Credit for Export," Website of Export Credit Bank of Turkey
CVD-TR-31	"Credits: Medium and Long-Term Export Credits," Website of Export Credit Bank of Turkey
CVD-TR-32	"Export-Oriented Business Investment Loan," Website of Export Credit Bank of Turkey
CVD-TR-33	"Buyer's Credits," Website of Export Credit Bank of Turkey
CVD-TR-34	Buyer's Credits Through Domestic Banks, Export Credit Bank of Turkey
CVD-TR-35	Buyer's Credits Through Foreign Banks, Export Credit Bank of Turkey
CVD-TR-36	"About Us: Corporate," Website of BOTAS
CVD-TR-37	"Corporate: History, 2011-2015," Website of ASAŞ Alüminyum Sanayi ve Ticaret A.S.
CVD-TR-38	Law on Usage of Renewable Energy Resources for Generating Electric Energy No. 5346 (Exhibit 21 to Letter from the Republic of Turkey re: Response of the Government of Turkey in 2016 Countervailing Duty Administrative Review on Imports of Steel Concrete Reinforcing Bar from Turkey (May 14, 2018))
CVD-TR-39	"Kibar Americas hosted its business partners at the AHR Expo 2019," Website of Assan Alüminyum Sanayi ve Ticaret A.S.
CVD-TR-40	"Assan Alüminyum has successfully completed the Aluminium 2018 Fair," Website of Assan Alüminyum Sanayi ve Ticaret A.S.
CVD-TR-41	"Fairs," Website of PMS Metal Profil Aluminyum Sanayi ve Ticaret A.Ş.
CVD-TR-42	"Vision," Website of PMS Metal Profil Aluminyum Sanayi ve Ticaret A.Ş.
CVD-TR-43	Law on Supporting Research, Development and Design Activities No. 5746 (Exhibit 6 to Letter from the Republic of Turkey re: Countervailing Duty Investigation of Certain Quartz Surface Products from the Republic of Turkey: Questionnaire Response of the Government of Turkey (Aug. 9, 2019))
CVD-TR-44	"R&D," Website of Assan Alüminyum Sanayi ve Ticaret A.S.
CVD-TR-45	"R&D," Website of ASAŞ Alüminyum Sanayi ve Ticaret A.S.
CVD-TR-46	"Laboratory," Website of PMS Metal Profil Aluminyum Sanayi ve Ticaret A.Ş.

Exhibit CVD - TR - 4

EXHIBIT 17

Article 40/1 of Income Tax Law No. 193

Resmi Gazete Tarihi: 06/01/1961

Resmi Gazete No. : 10700

Kanun No. : 193

GELİR VERGİSİ KANUNU

Madde 40- Safi kazancın tespit edilmesi için, aşağıdaki giderlerin indirilmesi kabul edilir:

1. Ticari kazancın elde edilmesi ve idame ettirilmesi için yapılan genel giderler (**4108 sayılı Kanunun 19'uncu maddesiyle eklenen hüküm Geçerlilik; 1.1.1995 Yürürlük: 2.6.1995**) (İhracat, yurt dışında inşaat, onarma, montaj ve taşımacılık faaliyetlerinde bulunan mükellefler, bu bentte yazılı giderlere ilaveten bu faaliyetlerden döviz olarak elde ettikleri hasılatın binde beşini aşmamak şartıyla yurt dışındaki bu işlerle ilgili giderlerine karşılık olmak üzere götürü olarak hesapladıkları giderleri de indirebilirler.)

Official Gazette Date: January 06, 1961

Official Gazette No : 10700

Law No : 193

INCOME TAX LAW

Article 40: For determining net income, deduction of the following expenses is accepted.

1. The general expenses for earning and maintaining the commercial profit. (The provision added by the Article 19 of Law No. 4108. Valid: January 1, 1995, Effective: June 2, 1995.) (The taxpayers having export, construction, maintenance, assembly and transportation activities abroad, can deduct the expenses calculated as lump-sum as return for expenses related to such works abroad in addition to the expenses written in this paragraph, provided that such amounts do not exceed 0,5 % of the foreign exchange revenue obtained from such activities.)

Exhibit CVD - TR - 11

2019

PRESIDENCY OF THE REPUBLIC OF TURKEY
INVESTMENT OFFICE

INVESTMENT ZONES IN TURKEY

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Afyonkarahisar Bolvadin Organized Industrial Zone	Ankara Polatli Chamber of Commerce Organized Industrial Zone	Bilecik I. Organized Industrial Zone
Afyonkarahisar Dazkiri Weaving and Apparel Organized Industrial Zone	Ankara Polatli Organized Industrial Zone	Bilecik II. Organized Industrial Zone
Afyonkarahisar Dinar Organized Industrial Zone	Ankara Sereflikochisar Organized Industrial Zone	Bilecik III. Organized Industrial Zone
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Afyonkarahisar Iscehisar Marble Specialized Organized Industrial Zone	Ardahan Organized Industrial Zone	Bilecik Pazaryeri Organized Industrial Zone
Afyonkarahisar Merkez II. Organized Industrial Zone	Artvin Arhavi Organized Industrial Zone	Bilecik Sogut Organized Industrial Zone
Afyonkarahisar Organized Industrial Zone	Aydin Astim Organized Industrial Zone	Bingol Organized Industrial Zone
Afyonkarahisar Sandikli Organized Industrial Zone	Aydin Buharkent Organized Industrial Zone	Bitlis Organized Industrial Zone
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Agri Merkez Organized Industrial Zone	Aydin Organized Industrial Zone	Bolu Mixed and Textiles Specialized Organized Industrial Zone
Aksaray Organized Industrial Zone	Aydin Ortaklar Organized Industrial Zone	Bolu Yenicaga Organized Industrial Zone
Amasya Merzifon Organized Industrial Zone	Aydin Soke Organized Industrial Zone	Burdur Bucak Organized Industrial Zone
Amasya Organized Industrial Zone	Balikesir Ayvalik Food and Food Processing Specialized Organized Industrial Zone	Burdur II. Organized Industrial Zone
Amasya Suluova Livestock Specialized Organized Industrial Zone	Balikesir Bandirma Organized Industrial Zone	Burdur Organized Industrial Zone
Amasya Suluova Organized Industrial Zone	Balikesir Burhaniye Olive and Olive Products Processing Specialized Organized Industrial Zone	Bursa Akcalar Islah Organized Industrial Zone
Ankara Aerospace Specialized Organized Industrial Zone		

ORGANIZED INDUSTRIAL ZONES

Bursa Barakfakih Islah Organized Industrial Zone
Bursa Bati Teknosab Organized Industrial Zone
Bursa Demirtas Organized Industrial Zone
Bursa Gursu Organized Industrial Zone
Bursa Hasanaga Organized Industrial Zone
Bursa Inegol Furniture and Woodwork Specialized Organized Industrial Zone
Bursa Inegol Organized Industrial Zone
Bursa Kayapa Islah Organized Industrial Zone
Bursa Kestel Organized Industrial Zone
Bursa Leather Specialized Organized Industrial Zone
Bursa MKP Mermerciler Organized Industrial Zone
Bursa Mustafakemalpasa Organized Industrial Zone
Bursa Nilufer Organized Industrial Zone
Bursa Organized Industrial Zone
Bursa Textiles Dye Work Specialized Organized Industrial Zone
Bursa Yenice Islah Organized Industrial Zone
Bursa Yenisehir Organized Industrial Zone
Canakkale Biga Organized Industrial Zone
Canakkale Ezine Food Specialized Organized Industrial Zone
Canakkale Organized Industrial Zone
Cankiri Cerkes Organized Industrial Zone
Cankiri Korgun Organized Industrial Zone
Cankiri Kursunlu Cavundur Organized Industrial Zone
Cankiri Orta Organized Industrial Zone
Cankiri Sabanozu Organized Industrial Zone

Cankiri Yakinkent Organized Industrial Zone
Corum Organized Industrial Zone
Corum Osmancik Organized Industrial Zone
Corum Sungurlu Organized Industrial Zone
Denizli Cardak Ozdemir Sabanci Organized Industrial Zone
Denizli Leather Specialized Organized Industrial Zone
Denizli Organized Industrial Zone
Denizli Saraykoy Greenhouse Specialized Organized Industrial Zone
Diyarbakir II. Organized Industrial Zone
Diyarbakir Livestock Specialized Organized Industrial Zone
Diyarbakir Organized Industrial Zone
Diyarbakir Textile Specialized Organized Industrial Zone
Duzce Akcakoca Iron and Steel Specialized Organized Industrial Zone
Duzce Cilimli Organized Industrial Zone
Duzce Gumusova Islah Organized Industrial Zone
Duzce II. Organized Industrial Zone
Duzce Organized Industrial Zone
Edirne Organized Industrial Zone
Edirne Uzunkopru Organized Industrial Zone
Elazig II. Organized Industrial Zone
Elazig Livestock Specialized Organized Industrial Zone
Elazig Organized Industrial Zone
Erzincan Livestock Specialized Organized Industrial Zone
Erzincan Organized Industrial Zone
Erzurum Merkez I. Organized Industrial Zone
Erzurum Merkez II. Organized Industrial Zone

Erzurum Oltu Organized Industrial Zone
Eskisehir Beylikova Livestock Specialized Organized Industrial Zone
Eskisehir Chamber of Industry Organized Industrial Zone
Eskisehir Sivrihisar Organized Industrial Zone
Gaziantep Islahiye Organized Industrial Zone
Gaziantep Livestock Specialized Organized Industrial Zone
Gaziantep Nizip Organized Industrial Zone
Gaziantep Oguzeli Airport Islah Organized Industrial Zone
Gaziantep Organized Industrial Zone
Giresun II. Organized Industrial Zone
Giresun Organized Industrial Zone
Gumushane Organized Industrial Zone
Hatay Altinozu Agriculture Based Specialized Organized Industrial Zone
Hatay Antakya Organized Industrial Zone
Hatay Erzin Organized Industrial Zone
Hatay Hassa Organized Industrial Zone
Hatay Iskenderun II. Organized Industrial Zone
Hatay Iskenderun Organized Industrial Zone
Hatay Kırıkhan Organized Industrial Zone
Hatay Payas Organized Industrial Zone
Igdir Organized Industrial Zone
Isparta Leather Specialized and Mixed Organized Industrial Zone
Isparta Suleyman Demirel Organized Industrial Zone
Isparta Yalvac Organized Industrial Zone
Istanbul Anadolu Yakasi Organized Industrial Zone
Istanbul Beylikduzu Organized Industrial Zone

ORGANIZED INDUSTRIAL ZONES

Istanbul Birlik Organized Industrial Zone
Istanbul Dudullu Organized Industrial Zone
Istanbul Ikitelli Organized Industrial Zone
Istanbul Leather Specialized Organized Industrial Zone
Istanbul Tuzla Chemical Industrialists Organized Industrial Zone
Istanbul Tuzla Organized Industrial Zone
Izmir Aliaga Organized Industrial Zone
Izmir Ataturk Organized Industrial Zone
Izmir Bagyurdu Organized Industrial Zone
Izmir Bergama Organized Industrial Zone
Izmir Buca Ege Apparel Organized Industrial Zone
Izmir ITOB Organized Industrial Zone
Izmir Kemalpasa Organized Industrial Zone
Izmir Kinik Organized Industrial Zone
Izmir Menemen Plastics Specialized Organized Industrial Zone
Izmir Odemis Organized Industrial Zone
Izmir Pancar Organized Industrial Zone
Izmir Tire Organized Industrial Zone
Izmir Torbali Organized Industrial Zone
Kahramanmaras Elbistan Organized Industrial Zone
Kahramanmaras Organized Industrial Zone
Kahramanmaras Textiles Specialized Organized Industrial Zone
Kahramanmaras Turkoglu Organized Industrial Zone
Karabuk Eskipazar Metal and Metal Products Specialized Organized Industrial Zone

Karabuk Organized Industrial Zone
Karaman Organized Industrial Zone
Kars Livestock Specialized Organized Industrial Zone
Kars Organized Industrial Zone
Kastamonu Organized Industrial Zone
Kastamonu Seydiler Organized Industrial Zone
Kastamonu Taskopru Organized Industrial Zone
Kastamonu Tosya Organized Industrial Zone
Kayseri Incesu Organized Industrial Zone
Kayseri Mimarsinan Organized Industrial Zone
Kayseri Organized Industrial Zone
Kilis Organized Industrial Zone
Kilis Polateli Sahinbey Textile Specialized Industrial Organized Zone
Kirikkale Arms Industry Specialized Organized Industrial Zone
Kirikkale Keskin Organized Industrial Zone
Kirikkale Organized Industrial Zone
Kirklareli Luleburgaz Buyukkaristiran Islah Organized Industrial Zone
Kirklareli Luleburgaz Evrensekiz Islah Organized Industrial Zone
Kirklareli Organized Industrial Zone
Kirklareli Pagder-Aslan Private Plastics Specialized Organized Industrial Zone
Kirsehir Kaman Organized Industrial Zone
Kirsehir Mucur Organized Industrial Zone
Kirsehir Organized Industrial Zone
Kocaeli Alikayha Organized Industrial Zone

Kocaeli Arslanbey Organized Industrial Zone
Kocaeli Asim Kibar Organized Industrial Zone
Kocaeli Gebze Dilovasi Organized Industrial Zone
Kocaeli Gebze Guzeller Organized Industrial Zone
Kocaeli Gebze IV. Istanbul Machinery Organized Industrial Zone
Kocaeli Gebze Komurculer Organized Industrial Zone
Kocaeli Gebze Organized Industrial Zone
Kocaeli Gebze Plastics Organized Industrial Zone
Kocaeli Gebze V. Chemicals Organized Industrial Zone
Kocaeli Gebze VI. Imes Machinery Organized Industrial Zone
Kocaeli Kandira Food Specialized Organized Industrial Zone
Kocaeli TOSB Automotive Supply Industry Organized Industrial Zone
Konya Aksehir Organized Industrial Zone
Konya Beysehir Organized Industrial Zone
Konya Cumra Organized Industrial Zone
Konya Eregli Organized Industrial Zone
Konya I. Organized Industrial Zone
Konya Karapinar Organized Industrial Zone
Konya Kulu Organized Industrial Zone
Konya Organized Industrial Zone
Konya Seydisehir Organized Industrial Zone
Kutahya Altintas Zafer Organized Industrial Zone
Kutahya Gediz Organized Industrial Zone
Kutahya Merkez II. Organized Industrial Zone
Kutahya Organized Industrial Zone

ORGANIZED INDUSTRIAL ZONES

Kutahya Tavsanli Organized Industrial Zone
Malatya Akcadag Marble Specialized Organized Industrial Zone
Malatya Darende Organized Industrial Zone
Malatya II. Organized Industrial Zone
Malatya Livestock Specialized Organized Industrial Zone
Malatya Merkez I. Organized Industrial Zone
Manisa Akhisar Olive and Olive Oil Organized Industrial Zone
Manisa Akhisar Organized Industrial Zone
Manisa Kula Leather Specialized Organized Industrial Zone
Manisa Organized Industrial Zone
Manisa Salihli Organized Industrial Zone
Manisa Soma Organized Industrial Zone
Manisa Turgutlu Organized Industrial Zone
Mardin II. Organized Industrial Zone
Mardin Organized Industrial Zone
Mersin Mut Organized Industrial Zone
Mersin Silifke Organized Industrial Zone
Mersin Tarsus Agricultural Product Processing Organized Industrial Zone
Mersin Tarsus Food Specialized Organized Industrial Zone
Mersin Tarsus Organized Industrial Zone
Mugla Milas Organized Industrial Zone
Mus Organized Industrial Zone
Nevsehir Acigol Organized Industrial Zone
Nevsehir Islah Organized Industrial Zone
Nigde Bor Mixed and Leather Specialized Organized Industrial Zone

Nigde Organized Industrial Zone
Ordu Fatsa Organized Industrial Zone
Ordu II. Organized Industrial Zone
Ordu Organized Industrial Zone
Ordu Unye Organized Industrial Zone
Osmaniye Kadirli Organized Industrial Zone
Osmaniye Organized Industrial Zone
Rize Ardesen Organized Industrial Zone
Rize Organized Industrial Zone
Sakarya Ferizli Organized Industrial Zone
Sakarya I. Organized Industrial Zone
Sakarya II. Organized Industrial Zone
Sakarya III. Organized Industrial Zone
Sakarya Karasu Organized Industrial Zone
Sakarya Kaynarca Eastern Marmara Machinery Manufacturers' Specialized Organized Industrial Zone
Sakarya Kaynarca Furniture Specialized Organized Industrial Zone
Samsun Bafra Greenhouse Specialized Organized Industrial Zone
Samsun Bafra Mixed and Medical Specialized Organized Industrial Zone
Samsun Carsamba Organized Industrial Zone
Samsun Food Specialized Organized Industrial Zone
Samsun Havza Agricultural Product Processing Organized Industrial Zone
Samsun Kavak Organized Industrial Zone
Samsun Merkez Organized Industrial Zone

Sanliurfa Birecik Organized Industrial Zone
Sanliurfa Food Specialized Organized Industrial Zone
Sanliurfa Livestock Specialized Organized Industrial Zone
Sanliurfa Organized Industrial Zone
Sanliurfa Siverek Organized Industrial Zone
Sanliurfa Viransehir Organized Industrial Zone
Siirt Organized Industrial Zone
Sinop Boyabat Organized Industrial Zone
Sinop Organized Industrial Zone
Sirnak Cizre Organized Industrial Zone
Sirnak Organized Industrial Zone
Sivas Gemerek Organized Industrial Zone
Sivas Merkez I. Organized Industrial Zone
Sivas Merkez II. Organized Industrial Zone
Sivas Sarkisla Organized Industrial Zone
Tekirdag Cerkezkoy Organized Industrial Zone
Tekirdag Corlu Leather Specialized Organized Industrial Zone
Tekirdag Ergene I. Organized Industrial Zone
Tekirdag Ergene II. Organized Industrial Zone
Tekirdag Hayrabolu Organized Industrial Zone
Tekirdag Karaagac Organized Industrial Zone
Tekirdag Malkara Organized Industrial Zone
Tekirdag Muratli Organized Industrial Zone
Tekirdag Organized Industrial Zone
Tekirdag Turkgucu Organized Industrial Zone

ORGANIZED INDUSTRIAL ZONES

Tekirdag Velikoy Organized Industrial Zone	Van Ercis Organized Industrial Zone
Tekirdag Velimese Organized Industrial Zone	Van Organized Industrial Zone
Tekirdag Yaliboyu Organized Industrial Zone	Yalova Agricultural Flowering Specialized Organized Industrial Zone
Tokat Erbaa Organized Industrial Zone	Yalova Avrasya Textile Specialized Organized Industrial Zone
Tokat Niksar Organized Industrial Zone	Yalova Composite and Chemicals Specialized Organized Industrial Zone
Tokat Organized Industrial Zone	Yalova IMES Machinery Specialized Organized Industrial Zone
Tokat Turhal Organized Industrial Zone	Yalova Mold Manufacturing Specialized Organized Industrial Zone
Tokat Zile Organized Industrial Zone	Yalova Ship Specialized Organized Industrial Zone
Trabzon Arsin Organized Industrial Zone	Yalova Vehicle Supply Industry Specialized Organized Industrial Zone
Trabzon Besikduzu Organized Industrial Zone	Yozgat Bozok Organized Industrial Zone
Trabzon Sinik Organized Industrial Zone	Yozgat Kaleseramik Private Organized Industrial Zone
Trabzon Vakfikebir Organized Industrial Zone	Yozgat Organized Industrial Zone
Tunceli Organized Industrial Zone	Zonguldak Alapli Organized Industrial Zone
Usak Karahalli Organized Industrial Zone	Zonguldak Caycuma Greenhouse Specialized Organized Industrial Zone
Usak Leather Specialized and Mixed Organized Industrial Zone	Zonguldak Caycuma Organized Industrial Zone
Usak Organized Industrial Zone	Zonguldak Eregli Organized Industrial Zone

TECHNOLOGY DEVELOPMENT ZONES

TECHNOLOGY DEVELOPMENT ZONES

- Afyon - Usak Zafer Technology Development Zone
- Ankara Technology Development Zone
- Ankara University Technology Development Zone
- Ankara Yildirim Beyazit University Technopark Technology Development Zone
- Antalya OIZ Technology Development Zone
- Antalya Technology Development Zone
- ASO Technopark Technology Development Zone
- Aydın Adnan Menderes Technology Development Zone
- Balikesir University Technology Development Zone
- Batman University Technology Development Zone
- Bogazici University Technology Development Zone
- Bolu Technology Development Zone
- Bozok University Technology Development Zone
- Canakkale Technology Development Zone
- Cankiri Technology Development Zone
- Celal Bayar University Technology Development Zone
- Corum Technology Development Zone
- Cukurova Technology Development Zone
- Cumhuriyet Technology Development Zone
- Dicle University Technology Development Zone
- Dokuz Eylul Technology Development Zone
- Duzce Technopark Technology Development Zone
- Ege University Technopark Technology Development Zone
- Erciyes University Technology Development Zone
- Erzurum Ata Technocity Technology Development Zone
- Eskisehir Technology Development Zone
- Finans Technopark Technology Development Zone
- Firat Technology Development Zone
- Gazi University Technology Development Zone
- Gaziantep OIZ Technology Development Zone
- Gaziantep University Technology Development Zone
- Gebze Technical University Technology Development Zone
- Giresun Technology Development Zone
- GOSB Technopark Technology Development Zone
- Hacettepe University Technology Development Zone
- Harran University Technology Development Zone
- Hatay Technology Development Zone
- Iskenderun Technical University Technology Development Zone
- Isparta Göller Bölgesi Technology Development Zone
- Istanbul Dudullu OIZ Bogazici University Technology Development Zone
- Istanbul Medeniyet University Technology Development Zone
- Istanbul Saglik Bilimleri University Technology Development Zone
- Istanbul Sebahattin Zaim University Technology Development Zone
- Istanbul Technology Development Zone
- Istanbul University Technology Development Zone
- ITU ARI Technopark Technology Development Zone
- Izmir Science and Technology Development Zone
- Izmir Technology Development Zone
- Kahramanmaras Technology Development Zone
- Kapadokya Technology Development Zone
- Karabük University Technology Development Zone
- Karaman Technology Development Zone
- Kastamonu University Technology Development Zone
- Kırklareli University Technology Development Zone
- Kirikkale University Technology Development Zone
- Kocaeli University Technology Development Zone
- Konya Selcuk University Technology Development Zone
- Konya Technology Development Zone
- Kutahya Dumlupinar University Design Technology and Development Zone
- Malatya Technology Development Zone
- Marmara University Technology Development Zone
- Mehmet Akif Ersoy University MAKU BAKA Technology Development Zone
- Mersin Food and Agriculture Specialized Technology Development Zone
- Mersin Technology Development Zone
- Muallimkoy Technology Development Zone
- Mugla Sitki Kocman University Technology Development Zone
- Namik Kemal University Technology Development Zone
- Nigde Omer Halis Demir University Technology Development Zone
- Odtu Technology Development Zone
- Osmaniye Technology Development Zone
- Ostim Ekopark Technology Development Zone
- Pamukkale University Technology Development Zone
- Recep Tayyip Erdogan University - Turkish German University Technology Development Zone
- Sakarya University Technology Development Zone
- Samsun Technology Development Zone
- Teknohab Technology Development Zone
- Tokat Technology Development Zone
- Trabzon Technology Development Zone
- Trakya University Edirne Technology Development Zone
- TUBITAK Marmara Research Center Technology Development Zone
- ULUTEK Technology Development Zone
- Yildiz Technical University Technopark Technology Development Zone
- Yuzuncu Yil University Technology Development Zone
- Zonguldak Technology Development Zone

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EXHIBIT 19

Law No. 2012/3305

BAKANLAR KURULU KARARI

Karar Sayısı : 2012/3305

Ekli "Yatırımlarda Devlet Yardımları Hakkında Karar"ın yürürlüğe konulması; Ekonomi Bakanlığının 15/6/2012 tarihli ve 43145 sayılı yazısı üzerine, 14/5/1964 tarihli ve 474 sayılı Kanunun 2 nci, 29/6/2001 tarihli ve 4706 sayılı Kanunun ek 3 üncü, 31/5/2006 tarihli ve 5510 sayılı Kanunun ek 2 nci, 25/10/1984 tarihli ve 3065 sayılı Kanunun 13 üncü ve geçici 30 uncu, 3/6/2011 tarihli ve 637 sayılı Kanun Hükmünde Kararnamenin 11 inci ve 26 ncı maddeleri ile 13/6/2006 tarihli ve 5520 sayılı Kanunun 32/A maddesine göre, Bakanlar Kurulu'nca 15/6/2012 tarihinde kararlaştırılmıştır.

Abdullah GÜL
CUMHURBAŞKANI

Recep Tayyip ERDOĞAN
Başbakan

B. ARINÇ Başbakan Yardımcısı	C. YILMAZ Başbakan Yardımcısı V.	B. ATALAY Başbakan Yardımcısı	B. BOZDAĞ Başbakan Yardımcısı
S. ERGİN Adalet Bakanı	F. ŞAHİN Aile ve Sosyal Politikalar Bakanı	E. BAĞIŞ Avrupa Birliği Bakanı	N. ERGÜN Bilim, Sanayi ve Teknoloji Bakanı
F. ÇELİK Çalışma ve Sosyal Güvenlik Bakanı	E. BAYRAKTAR Çevre ve Şehircilik Bakanı	A. DAVUTOĞLU Dışişleri Bakanı	M. Z. ÇAĞLAYAN Ekonomi Bakanı
T. YILDIZ Enerji ve Tabii Kaynaklar Bakanı	E. BAYRAKTAR Gençlik ve Spor Bakanı V.	M. M. EKER Gıda, Tarım ve Hayvancılık Bakanı	H. YAZICI Gümrük ve Ticaret Bakanı
İ. N. ŞAHİN İçişleri Bakanı	C. YILMAZ Kalkınma Bakanı	E. GÜNAY Kültür ve Turizm Bakanı	M. ŞİMŞEK Maliye Bakanı

Ö. DİNÇER
Milli Eğitim Bakanı

İ. YILMAZ
Milli Savunma Bakanı

V. EROĞLU
Orman ve Su İşleri Bakanı

R. AKDAĞ
Sağlık Bakanı

B. YILDIRIM
Ulaştırma, Denizcilik ve Haberleşme Bakanı

YATIRIMLARDA DEVLET YARDIMLARI HAKKINDA KARAR

Amaç

MADDE 1 - (1) Bu Kararın amacı; kalkınma planları ve yıllık programlarda öngörülen hedefler doğrultusunda tasarrufların katma değeri yüksek yatırımlara yönlendirilmesine, üretim ve istihdamın artırılmasına, uluslararası rekabet gücünü artıracak ve araştırma- geliştirme içeriği yüksek bölgesel ve büyük ölçekli yatırımlar ile stratejik yatırımların özendirilmesine, uluslararası doğrudan yatırımların artırılmasına, bölgesel gelişmişlik farklılıklarının azaltılmasına, kümelenme ve çevre korumaya yönelik yatırımlar ile araştırma ve geliştirme faaliyetlerinin desteklenmesine ilişkin usul ve esasları belirlemektir.

Tanımlar

MADDE 2 - (1) Bu Kararın uygulanmasında;

a) Aracı kurum: Faiz desteğini uygulayacak kamu bankaları dâhil olmak üzere bankaları ve finansal kiralama şirketlerini,

b) AR-GE yatırımı: Yeni bir ürün geliştirilmesi, ürün kalite ve standardının yükseltilmesi, maliyet düşürücü ve standart yükseltici yeni bir teknolojinin ülke şartlarına uyumunun sağlanması amacıyla bilimsel esaslara uygun olarak yapılan ve her aşaması belirlenmiş araştırma ve geliştirme çalışmaları için gerçekleştirilecek yatırımları,

c) Bakan: Ekonomi Bakanını,

ç) Bakanlık: Ekonomi Bakanlığını,

d) Büyük ölçekli yatırım: 13/6/2006 tarihli ve 5520 sayılı Kurumlar Vergisi Kanununun 32/A maddesi kapsamında belirlenen ve EK-3'te gösterilen yatırımları,

e) Çevre yatırımı: Doğrudan ticari mal üretimine yönelik olmayan, mevcut veya gerçekleştirilecek tesislerin katı, sıvı veya gaz gibi atıklarının temizlenmesine veya yok edilmesine yönelik yatırımları,

f) Genel Müdürlük: Ekonomi Bakanlığı Teşvik Uygulama ve Yabancı Sermaye Genel Müdürlüğünü,

g) Komisyon: Ekonomi Bakanlığı bünyesinde Bakan onayı ile oluşturulan Stratejik Yatırımları Değerlendirme Komisyonunu,

ğ) Muhasebe birimi: Ekonomi Bakanlığı muhasebe birimini,

h) Sabit yatırım tutarı: Arazi-arsa, bina-inşaat, makine ve teçhizat ile diğer yatırım harcaması kalemlerinin toplamını,

ı) Teşvik belgesi: Yatırım teşvik belgesini,

i) Ürün: Teşvik belgesine konu yatırımla elde edilmesi amaçlanan asıl işlem görmüş imalat sanayi ürün veya ürünlerini,

j) Yatırımcı: Teşvik belgesi kapsamı yatırımı gerçekleştirecek gerçek veya tüzel kişileri,

k) Yerel birimler: Kalkınma Ajansları, sanayi odaları ve Bakanlıkça görevlendirilecek diğer odaları,

ifade eder.

Bölgeler

MADDE 3 - (1) Bu Karar kapsamında yer alan desteklerin uygulanması açısından iller, sosyo-ekonomik gelişmişlik seviyeleri dikkate alınarak EK-1'de belirtilen altı bölgeye ayrılmıştır.

Teşvik sistemi ve destek unsurları

MADDE 4 - (1) Teşvik sistemi; genel, bölgesel, büyük ölçekli ve stratejik yatırımların teşviki uygulamalarından oluşur.

(2) Genel teşvik uygulamaları: Bölgesel, büyük ölçekli ve stratejik yatırımlar ile EK-4'te yer alan teşvik edilmeyecek yatırım konuları ve teşviki için EK-4'te öngörülen şartları sağlayamayan yatırım konuları hariç olmak üzere, 5 inci maddede belirtilen sabit yatırım tutarları ve üzerindeki yatırımlar bölge ayrımı yapılmaksızın aşağıdaki destek unsurlarından yararlandırılabilir.

a) Gümrük vergisi muafiyeti.

b) Katma Değer Vergisi (KDV) istisnası.

c) Gelir vergisi stopajı desteği (6 ncı bölgede gerçekleştirilecek yatırımlar için).

ç) Sigorta primi işveren hissesi desteği (tersanelerin gemi inşa yatırımları için).

(3) Bölgesel teşvik uygulamaları: EK-2B'de iller itibarıyla karşılarında numaraları belirtilen sektörler, EK-2A'da ilin bulunduğu bölgedeki şartları sağlamaları halinde aşağıdaki desteklerden yararlandırılabilir.

a) Gümrük vergisi muafiyeti.

b) KDV istisnası.

c) Vergi indirimi.

ç) Sigorta primi işveren hissesi desteği.

d) Yatırım yeri tahsisi.

e) Faiz desteği (3 üncü, 4 üncü, 5 inci ve 6 ncı bölgelerdeki yatırımlar için).

f) Gelir vergisi stopajı desteği (6 ncı bölgede gerçekleştirilecek yatırımlar için).

g) Sigorta primi desteği (6 ncı bölgede gerçekleştirilecek yatırımlar için).

(4) Büyük ölçekli yatırımlar: EK-3'te belirtilen asgari tutarları sağlayan yatırım konuları aşağıdaki desteklerden yararlandırılabilir.

a) Gümrük vergisi muafiyeti.

b) KDV istisnası.

c) Vergi indirimi.

ç) Sigorta primi işveren hissesi desteği.

d) Yatırım yeri tahsisi.

e) Gelir vergisi stopajı desteği (6 ncı bölgede gerçekleştirilecek yatırımlar için).

f) Sigorta primi desteği (6 ncı bölgede gerçekleştirilecek yatırımlar için).

(5) Stratejik yatırımlar: 8 inci maddedeki kriterleri sağlayan yatırımlar bölge farkı gözetilmeksizin aşağıdaki desteklerden yararlandırılabilir.

a) Gümrük vergisi muafiyeti

b) KDV istisnası.

c) Vergi indirimi.

ç) Sigorta primi işveren hissesi desteği.

d) Yatırım yeri tahsisi.

e) Faiz desteği.

f) KDV iadesi.

g) Gelir vergisi stopajı desteği (6 ncı bölgede gerçekleştirilecek yatırımlar için).

ğ) Sigorta primi desteği (6 ncı bölgede gerçekleştirilecek yatırımlar için).

(6) Üçüncü, dördüncü ve beşinci fıkralar kapsamında teşvik belgesi düzenlenebilecek olan yatırımlar için talep edilmesi halinde genel teşvik uygulamaları çerçevesinde belge düzenlenebilir.

Sabit yatırım tutarı ve asgari kapasite

MADDE 5 - (1) Yatırımların destek unsurlarından yararlanabilmesi için asgari sabit yatırım tutarının; 1 inci ve 2 nci bölgelerde birmilyon Türk Lirası, 3 üncü, 4 üncü, 5 inci ve 6 ncı bölgelerde ise beşyüzbin Türk Lirası olması gerekir. Ancak, desteklerden yararlanacak yatırımların varsa 8 inci maddede veya ekli listelerde belirlenen asgari kapasite, sabit yatırım tutarı ve diğer şartları sağlaması da gerekir.

(2) Finansal kiralama yöntemiyle yapılacak yatırımlarda finansal kiralamaya konu makine ve teçhizata ait toplam tutarın, her bir finansal kiralama şirketi için asgari ikiyüzbin Türk Lirası olması gerekir.

(3) Teşvik belgesi kapsamında yatırım harcaması olarak kabul edilen maddi olmayan duran varlıkların (marka, lisans, know-how vb.) oranı, teşvik belgesinde kayıtlı toplam sabit yatırım tutarının yüzde ellisini aşamaz.

Müracaat

MADDE 6 - (1) *(Değişik:RG-5/10/2016-29848)* Teşvik belgesi müracaatları, tebliğle belirlenecek bilgi ve belgelerle Bakanlığa yapılır. Ancak, genel ve bölgesel teşvik uygulamaları kapsamında yer alan ve sabit yatırım tutarı onmilyon Türk Lirasını aşmayan, tebliğle belirlenecek yatırımlar için yatırımcının tercihine bağlı olarak yatırımın yapılacağı yerdeki yerel birimlere de müracaat edilebilir.

(2) *(Değişik:RG-5/3/2015-29286)* Müracaat sahibi tarafından; teşvik belgesine ilişkin müracaatın Bakanlığa yapılması halinde dörtyüz Türk Lirası Bakanlık Döner Sermaye İşletmesi hesabına, yerel birimlere yapılması halinde üçyüz Türk Lirası Bakanlık Döner Sermaye İşletmesi hesabına, yüz Türk Lirası ise ilgili yerel birim hesabına yatırılır. Bu meblağlar hiçbir surette iade edilmez. Ancak, yatırım teşvik belgesi kapsamında kullanılmış komple tesis ithal edilebilmesine yönelik olarak Bakanlığa yapılacak müracaatlarda, bu meblağ 10 bin Türk Lirası olarak uygulanır.

(3) İlgili yerel birimlerce, teşvik belgesi ile ilgili olarak yapılacak işlemler için tebliğle belirlenen ücretlerin dışında ilave hiçbir ücret talep edilemez.

Teşvik belgesi düzenlenmesi

MADDE 7 - (1) Yatırımların bu Karar kapsamındaki destek unsurlarından yararlanabilmesi için, makroekonomik programlar ve arz-talep dengesi dikkate alınarak yapılacak sektörel, malî ve teknik değerlendirmeler çerçevesinde projenin uygun görülmesi ve teşvik belgesi düzenlenmesi gerekir.

(2) Teşvik belgesi düzenlenmesine ilişkin müracaat tarihinden önce gerçekleştirilmiş bulunan yatırım harcamaları teşvik belgesi kapsamına alınmaz.

(3) Finansal kiralama yöntemiyle gerçekleştirilecek yatırımlar için finansal kiralama şirketi adına ayrı bir teşvik belgesi düzenlenmez.

Stratejik yatırımlar

MADDE 8 - (1) Aşağıda yer alan kriterlerin tamamını birlikte sağlayan, ithalat bağımlılığı yüksek ürünlerin üretimine yönelik yatırımlar stratejik yatırım olarak değerlendirilir.

a) Asgari sabit yatırım tutarının ellimilyon Türk Lirasının üzerinde olması (münhasıran bu yatırımların enerji ihtiyacını karşılamak üzere gerçekleştirilecek doğalgaza dayalı olmayan enerji yatırımlarının, tesis kurulu gücü ile orantılanacak kısmı dâhil).

b) Yatırım konusu ürünle ilgili yurtiçi toplam üretim kapasitesinin ithalattan az olması.

c) Bakanlıkça belirlenecek esaslar çerçevesinde, belge konusu yatırımla sağlanacak katma değerin asgari yüzde kırk olması.

ç) Yatırım konusu ürünle ilgili olarak son bir yıl içerisinde gerçekleşen toplam ithalat tutarının ellimilyon ABD Dolarının üzerinde olması.

(2) Yurt içinde üretimi olmayan ürünlerin üretimine yönelik yatırımlarda birinci fıkranın (ç) bendi hükmü, rafineri ve petrokimya yatırımlarında ise (c) bendi hükmü aranmaz.

(3) Bu konuda Bakanlığa yapılacak müracaatlar Komisyon tarafından incelenerek değerlendirilir ve uygun görülen projeler için teşvik belgesi düzenlenir.

(4) EK-4'te belirtilen teşvik edilmeyecek yatırım konuları ile kamu kurum ve kuruluşları tarafından gerçekleştirilecek yatırımlar bu madde kapsamında değerlendirilmez.

(5) *(Ek:RG-27/8/2015-29458)* Asgari sabit yatırım tutarı üçmilyar Türk Lirasının üzerinde olan öncelikli yatırımlar stratejik yatırım olarak kabul edilir. Ancak, bu yatırımlar için sağlanacak faiz desteği tutarı yediyüzbin Türk Lirasını geçemez.

Gümrük vergisi muafiyeti

MADDE 9 - (1) Teşvik belgesi kapsamındaki yatırım malı makine ve teçhizatın ithali, otomobil ve hafif ticarî araç yatırımlarında yatırım dönemi içerisinde kalmak kaydıyla monte edilmemiş haldeki (CKD) aksam ve parçaların ithali, gemi ve elli metrenin üzerindeki yat inşa yatırımlarında tekne kabuğu ithali yürürlükteki İthalat Rejimi Kararı gereğince ödenmesi gereken gümrük vergisinden muaftır.

(2) Teşvik belgesi kapsamında otobüs, çekici (Euro normlarına uygun yeşil motoru haiz olanlar hariç), mobilya, motorbot, kamyon (off-road truck tipi karayoluna çıkması mümkün olmayan kaya tipi damperli kamyonlar hariç), transmikser, beton santrali, forklift ve beton pompası ithal edilmesi halinde yürürlükteki İthalat Rejimi Kararında

öngörülen oranlarda gümrük vergisi tahsil edilir. Ayrıca, makine ve teçhizat bedelinin yüzde beşine kadar yedek parça, gümrük vergisi muafiyeti sağlanmaksızın ithal edilerek sabit yatırım tutarına dahil edilebilir.

(3) Bakanlık, sektörel kısıtlamaları göz önüne alarak;

a) İthalat Rejimi Kararı uyarınca ithali mümkün olan kullanılmış veya yenileştirilmiş makine ve teçhizat (karayolu nakil vasıtaları hariç) ile İthalat Rejimi Kararının 7 nci maddesi uyarınca ithaline izin verilen makine ve teçhizatın teşvik belgesi kapsamına alınmasını,

b) Kullanılmış komple tesisin proje bazında yapılacak değerlendirme sonucunda ithalini,

uygun görebilir.

(4) Baskı, basım, matbaa, tekstil, hazır giyim ve konfeksiyon yatırımlarına yönelik teşvik belgeleri kapsamında kullanılmış veya yenileştirilmiş makine ve teçhizat ithal edilemez.

(5) Finansal kiralama yöntemiyle gerçekleştirilecek yatırımlar için finansal kiralama şirketi adına ayrı bir teşvik belgesi düzenlenmeksizin yatırımcının teşvik belgesi dikkate alınarak ithalat işlemleri yapılır. İthalat işlemleri ile ilgili olarak yatırımcı ile finansal kiralama şirketleri müteselsilen sorumludur.

(6) *(Değişik:RG-8/4/2015-29320)* Teşvik belgesi almak üzere müracaat edilmiş, ancak teşvik belgesine bağlanmamış yatırımlara ilişkin makine ve teçhizatın ithaline, Bakanlığın görüşüne istinaden Gümrük ve Ticaret Bakanlığınca, teşvik belgesi kapsamında muafiyet tanınabilecek ve istisna edilebilecek vergi ve kesintilerin toplam tutarı kadar teminatın alınması suretiyle müsaade edilebilir. Teminatla ithalatta, bir defada verilebilecek teminat süresi altı ay olup, sürenin başlangıç tarihi, eşyanın serbest dolaşıma giriş tarihidir. Bu süre içerisinde teşvik belgesinin düzenlenememiş olması halinde süre bitimini müteakip üç ay içerisinde süre uzatımı için doğrudan Gümrük ve Ticaret Bakanlığına müracaat edilir. Verilecek ek sürenin başlangıcı bir önceki sürenin bittiği tarihtir. Teminatın çözümü için, teşvik belgesi ve eki ithal makine ve teçhizat listesi ile birlikte Gümrük ve Ticaret Bakanlığına müracaat edilmesi gerekir. Aksi takdirde teminat irat kaydedilir.

(7) Otomobil üretimine yönelik olarak asgari yüzbin adet/yıl kapasiteli yeni bir yatırım yapılması veya mevcut tesislerin kurulu kapasitelerinin en az yüzbin adet/yıl artırılması halinde, teşvik belgesinde kayıtlı sabit yatırım tutarının yüzde yirmisinin gerçekleştirilmesini müteakip, yatırım süresi içerisinde olmak kaydıyla gümrük vergisine tabi olmaksızın yatırımcılara A, B ve C segmentlerinden otomobil ithaline izin verilebilir. Teşvik belgesi kapsamında ithaline izin verilen toplam otomobil sayısı, belgede kayıtlı ilave kapasitenin yüzde onbeşini aşamaz. Ancak, belge kapsamında motor üretiminin de yer alması halinde, motor üretim kapasitesinin yüzde onbeşi kadar daha (motor üretim kapasitesinin, otomobil üretim kapasitesinden fazla olması durumunda otomobil kapasitesi dikkate alınır) yukarıda belirtilen segmentlerden ilave otomobil ithaline izin verilebilir.

KDV istisnası ve iadesi

MADDE 10 - (1) *(Değişik:RG-22/2/2017-29987)* 25/10/1984 tarihli ve 3065 sayılı Katma Değer Vergisi Kanunu gereğince, teşvik belgesini haiz yatırımcılara teşvik belgesi kapsamında yapılacak makine ve teçhizat ithal ve yerli teslimleri ile belge kapsamındaki yazılım ve gayri maddi hak satış ve kiralamaları KDV'den istisna edilebilir. Aynı hüküm, teşvik belgesinin veya teşvik belgesi kapsamı makine ve teçhizatın devir işlemleri ile makine ve teçhizat listelerinde set, ünite, takım vb. olarak belirtilen malların kısmi teslimlerinde de uygulanır.

(2) Sabit yatırım tutarı beşyüzmilyon Türk Lirasının üzerindeki stratejik yatırımlar kapsamında yapılacak bina-inşaat harcamaları KDV iadesinden yararlandırılabilir.

Faiz desteği

MADDE 11 - (1) Talep edilmesi halinde, bölgesel teşvik uygulamaları ve stratejik yatırımlar ile AR-GE ve çevre yatırımları kapsamında desteklerden yararlanacak yatırımlar için bankalardan kullanılacak en az bir yıl vadeli yatırım kredilerinin teşvik belgesinde kayıtlı sabit yatırım tutarının yüzde yetmişine kadar olan kısmı için ödenecek faizin veya kâr payının;

a) 3 üncü bölgede yapılacak bölgesel yatırımlar için Türk Lirası cinsi kredilerde üç puanı, döviz kredileri ve dövize endeksli kredilerde bir puanı,

b) 4 üncü bölgede yapılacak bölgesel yatırımlar için Türk Lirası cinsi kredilerde dört puanı, döviz kredileri ve dövize endeksli kredilerde bir puanı,

c) 5 inci bölgede yapılacak bölgesel yatırımlar için Türk Lirası cinsi kredilerde beş puanı, döviz kredileri ve dövize endeksli kredilerde iki puanı,

ç) 6 ncı bölgede yapılacak bölgesel yatırımlar için Türk Lirası cinsi kredilerde yedi puanı, döviz kredileri ve dövize endeksli kredilerde iki puanı,

d) Bölge ayrımı yapılmaksızın tüm bölgelerde gerçekleştirilecek stratejik yatırımlar, AR-GE yatırımları ve çevre yatırımları için Türk Lirası cinsi kredilerde beş puanı, döviz kredileri ve dövize endeksli kredilerde iki puanı,

Bakanlıkça da uygun görülmesi halinde azami ilk beş yıl için ödenmek kaydıyla bütçe kaynaklarından karşılanabilir.

(2) Faiz desteği içeren teşvik belgelerine konu yatırımlardan finansal kiralama yöntemiyle gerçekleştirilecek olanlar için de faiz veya kâr payı ödemelerini içeren itfa planı yapılması kaydıyla aynı şartlarla faiz desteği öngörülebilir.

(3) Bölgesel teşvik uygulamaları kapsamında yapılacak yatırımlarda proje bazında sağlanacak faiz desteği tutarları 3 üncü, 4 üncü, 5 inci ve 6 ncı bölgelerde sırasıyla beşyüzbin, altıyüzbin, yediyüzbin ve dokuzyüzbin Türk Lirasını geçemez.

(4) Faiz desteği tutarı, bölge ayrımı olmaksızın AR-GE ve çevre yatırımlarında beşyüzbin Türk Lirasını, stratejik yatırımlarda ise sabit yatırım tutarının yüzde beşini aşmamak kaydıyla ellimilyon Türk Lirasını geçemez.

(5) (Değişik: RG-9/5/2014-28995) (Değişik: RG-8/4/2015-29320) (Değişik: RG- 8/4/2016-29678) (Mülga: RG-5/10/2016-29848)

(6) Döviz kredisi ile gerçekleştirilecek yatırımlarda faiz desteği uygulaması, vade tarihindeki Türkiye Cumhuriyet Merkez Bankası döviz satış kuru dikkate alınarak yapılır.

(7) Kullanılmış makine ve teçhizat için ve kamu iktisadi teşebbüsleri dahil kamu kurum ve kuruluşları ile kamu kurumu niteliğindeki meslek kuruluşlarının yapacağı yatırımlar için faiz desteği uygulanmaz.

(8) Aynı teşvik belgesi kapsamındaki yatırım için faiz desteği uygulamasına yönelik olarak birden fazla aracı kurum talepte bulunamaz. Ancak, stratejik yatırımlar için faiz desteği uygulamasına yönelik olarak birden fazla aracı kurum talepte bulunabilir.

(9) Kullanılan kredilerin faiz, kâr payı veya anaparalarının yatırımcı tarafından itfa planlarında belirtilen sürelerde geri ödenmemesi halinde, yapılmayan ilk ödeme ilgili aracı kurum tarafından en kısa sürede Bakanlığa bildirilir ve Bakanlıkça faiz desteği ödemeleri durdurulur. Yatırımcının kredi geri ödeme yükümlülüklerini yerine getirdiğinin daha sonra ilgili aracı kurumca Bakanlığa bildirilmesi halinde, bildirimi takip eden dönemler için faiz desteği ödemeleri başlangıçta öngörülen ödeme tarihlerinde herhangi bir uzatmaya gidilmeksizin tekrar başlatılır. Kredi geri ödemesine ait yükümlülüklerin yeniden aksaması halinde faiz desteği ödemesine son verilir.

(10) Teşvik belgesi kapsamındaki yatırımın başka bir yatırımcıya devredilmesi durumunda, devralan yatırımcının teşvik belgesinde faiz desteğinin öngörülmüş olması ve aracı kurumca da uygun görülmesi halinde, yeni yatırımcı için eski itfa planındaki vade, miktar ve benzeri şartlar değiştirilmeksizin bakiye kredi için düzenlenecek yeni itfa planına göre faiz desteği ödenmesine devam edilir. Aksi takdirde faiz desteği uygulaması durdurulur.

(11) Aracı kurum, faiz desteğine esas olan kredinin teşvik belgesi kapsamındaki harcamalar için kullandırılmasıyla yükümlüdür. Kredinin amacı dışında kullanıldığının tespiti halinde, Bakanlıkça ödenen faiz desteği tutarına ilgili bankanın bu kapsamdaki krediye uyguladığı faiz veya kâr payı oranı uygulanmak suretiyle Bankaca tespit edilecek meblağın, finansal kiralama şirketlerince ise ödenen faiz desteği miktarına itfa planının düzenlenmesinde uygulanan faiz veya kâr payı üzerinden tespit edilen tutarın beş iş günü içerisinde bütçeye gelir yazılmak üzere muhasebe birimi hesabına yatırılması gerekir. Aksi takdirde söz konusu meblağlar Bakanlıkça;

a) Bankalar için Türkiye Cumhuriyet Merkez Bankası nezdindeki karşılık hesabından virman yapılarak veya diğer hukuki yöntemler kullanılarak,

b) Finansal kiralama şirketleri için ise 21/7/1953 tarihli ve 6183 sayılı Amme Alacaklarının Tahsil Usulü Hakkında Kanun hükümleri uygulanarak,

geri alınır.

(12) Aracı kurumların uyguladıkları faiz veya kâr payı oranları, bölgelere göre belirlenen faiz desteği puanının altına düştüğünde, aracı kurumun uyguladığı oran

dikkate alınır.

Sigorta primi işveren hissesi desteği

MADDE 12 - (1) Büyük ölçekli yatırımlar, stratejik yatırımlar ve bölgesel teşvik uygulamaları kapsamında desteklenen yatırımlardan, tamamlama vizesi yapılmış teşvik belgesinde kayıtlı istihdamı aşmamak kaydıyla;

a) Komple yeni yatırımlarda, teşvik belgesi kapsamında gerçekleşen yatırımla sağlanan,

b) Diğer yatırım cinslerinde, yatırımın tamamlanmasını müteakip, yatırıma başlama tarihinden önceki son altı aylık dönemde (mevsimsel özellik taşıyan yatırımlarda bir önceki yıla ait mevsimsel istihdam ortalamaları dikkate alınır) Sosyal Güvenlik Kurumuna verilen aylık prim ve hizmet belgesinde bildirilen ortalama işçi sayısına teşvik belgesi kapsamında gerçekleşen yatırımla ilave edilen, istihdam için ödenmesi gereken sigorta primi işveren hissesinin asgari ücrete tekabül eden kısmı Bakanlık bütçesinden karşılanır.

(2) *(Değişik: RG-9/5/2014-28995) (Değişik: RG-8/4/2015-29320) (Değişik: RG-8/4/2016-29678) (Değişik: RG-5/10/2016-29848)* Büyük ölçekli yatırımlar ile bölgesel teşvik uygulamaları kapsamında desteklenen yatırımlarda söz konusu destek aşağıda belirtilen sürelerde uygulanır.

Bölgeler	Uygulama Süresi
1	2 yıl
2	3 yıl
3	5 yıl
4	6 yıl
5	7 yıl
6	10 yıl

(3) Stratejik yatırımlar için bu destek 6 ncı bölgede on yıl, diğer bölgelerde 7 yıl süreyle uygulanır.

(4) *(Değişik:RG-13/10/2012-28440)* Yararlanılan sigorta primi işveren hissesi desteğinin tutarı, bölgesel teşvik uygulamaları kapsamında desteklenen yatırımlar ile büyük ölçekli yatırımlarda sabit yatırım tutarının aşağıda belirtilen oranlarını geçemez.

	Bölgesel Teşvik Uygulamaları	Büyük Ölçekli Yatırımlar
Bölgeler	Sigorta Primi İşveren Hissesi Desteğinin Sabit Yatırım Tutarına Oranı (%)	Sigorta Primi İşveren Hissesi Desteğinin Sabit Yatırım Tutarına Oranı (%)
1	10	3
2	15	5
3	20	8
4	25	10
5	35	11

(5) *(Değişik:RG-13/10/2012-28440)* Stratejik yatırımlarda sigorta primi işveren hissesi desteğinin miktarı 1, 2, 3, 4 ve 5 inci bölgelerde sabit yatırım tutarının yüzde on beşini geçemez.

(6) İşveren hissesine ait primlerin karşılanabilmesi için, işverenlerin çalıştırdıkları sigortalılarla ilgili olarak 31/5/2006 tarihli ve 5510 sayılı Sosyal Sigortalar ve Genel Sağlık Sigortası Kanunu uyarınca aylık prim ve hizmet belgelerini yasal süresi içerisinde Sosyal Güvenlik Kurumuna vermesi ve sigortalıların tamamına ait sigorta primlerinin sigortalı hissesine isabet eden tutar ile Bakanlıkça karşılanmayan işveren hissesine ait tutarın yasal süresi içerisinde ödenmiş olması şarttır. İşveren tarafından ödenmesi gereken primlerin geç ödenmesi halinde, Bakanlıktan Sosyal Güvenlik Kurumuna yapılacak ödemenin gecikmesinden kaynaklanan gecikme zammı işverenden tahsil edilir.

(7) *(Değişik:RG-8/4/2015-29320)* Genel teşvik uygulamaları kapsamında desteklenen, tersanelerin gemi inşa yatırımlarında tamamlama vizesi şartı aranmaksızın belge konusu geminin yapımında istihdam edilen işçiler için ödenmesi gereken sigorta primi işveren hissesinin asgari ücrete tekabül eden kısmı Bakanlıkça karşılanabilir. Bu destek, gemi inşası devam etse dahi yatırıma başlama tarihinden itibaren en fazla on sekiz ay süreyle uygulanır. Yat, yüzer tesis ve deniz araçları da bu kapsamda değerlendirilir. Maden arama yatırımlarında ise, bu desteğin uygulanmasına ikinci fıkrada belirtilen süreler dikkate alınarak tamamlama vizesi yapılmadan önce de başlanabilir.

(8) Bu desteğin uygulanacağı teşvik belgesi kapsamındaki yatırıma ait tesiste, işverenin sosyal güvenlik işyeri numarası altında ilgili mevzuatta belirlenen alt işverenler tarafından istihdam edilen işçi sayısı da dikkate alınabilir.

(9) Sosyal Güvenlik Kurumuna yapılacak aktarımlarla ilgili usul ve esaslar Bakanlık tarafından belirlenir.

Sigorta primi desteği

MADDE 13 - (1) Bu Karar uyarınca 6 ncı bölgede; büyük ölçekli yatırımlar, stratejik yatırımlar ve bölgesel teşvik uygulamaları kapsamında teşvik belgesine istinaden gerçekleştirilecek yatırımla sağlanan ilave istihdam için, tamamlama vizesi yapılan teşvik belgesinde kayıtlı istihdam sayısını aşmamak kaydıyla, işveren tarafından Sosyal Güvenlik Kurumuna ödenmesi gereken sigorta primi işçi hissesinin asgari ücrete tekabül eden kısmı, tamamlama vizesinin yapılmasını müteakip on yıl süreyle işveren adına Bakanlık bütçesinden karşılanabilir.

(2) Bu destekten yararlanılabilmesi için, aylık prim ve hizmet belgelerinin yasal süresi içerisinde Sosyal Güvenlik Kurumuna verilmesi ve Bakanlıkça karşılanmayan işçi hissesine ait tutarın yasal süresi içerisinde ödenmiş olması şarttır. Bu destekten yararlanan yatırımcı tarafından ödenmesi gereken primlerin geç ödenmesi halinde, Bakanlıktan Sosyal Güvenlik Kurumuna yapılacak ödemenin gecikmesinden kaynaklanan gecikme zammı işverenden tahsil edilir.

(3) 12 nci maddenin sekizinci fıkrasında yer alan hüküm sigorta primi desteği için de uygulanabilir.

Gelir vergisi stopajı desteği

MADDE 14 - (1) Bu Karar uyarınca 6 ncı bölge için düzenlenen teşvik belgeleri kapsamında gerçekleştirilecek yatırımlarla sağlanan ilave istihdam için, belgede kayıtlı istihdam sayısını aşmamak kaydıyla, işçilerin ücretlerinin asgari ücrete tekabül eden kısmı üzerinden hesaplanan gelir vergisi, yatırımın kısmen veya tamamen faaliyete geçtiği tarihten itibaren on yıl süreyle verilecek muhtasar beyanname üzerinden tahakkuk eden vergiden terkin edilir.

(2) Yatırımın tamamlanamaması veya teşvik belgesinin iptal edilmesi halinde, gelir vergisi stopajı desteği uygulaması nedeniyle terkin edilen vergiler, vergi ziyaı cezası uygulanmaksızın gecikme faiziyle birlikte tahsil olunur.

(3) Yatırımın faaliyete geçmesinden önce devri halinde devralan, aynı koşulları yerine getirmek kaydıyla gelir vergisi stopajı desteğinden yararlanır.

(4) Yatırımın kısmen veya tamamen faaliyete geçmesinden sonra devri halinde, gelir vergisi stopajı desteği uygulamasından devir tarihine kadar devreden, devir tarihinden sonra ise kalan süre kadar devralan yararlanır.

Vergi indirimi

MADDE 15 - (1) *(Değişik: 5/10/2016-29848)* Büyük ölçekli yatırımlar ile bölgesel teşvik uygulamaları kapsamında gerçekleştirilecek yatırımlarda, 5520 sayılı Kanunun 32/A maddesi çerçevesinde gelir veya kurumlar vergisi, öngörülen yatırıma katkı tutarına ulaşıncaya kadar aşağıda belirtilen oranlarda indirimli olarak uygulanır.

	Bölgesel Teşvik Uygulamaları		Büyük Ölçekli Yatırımlar	
Bölgeler	Yatırıma katkı oranı (%)	Kurumlar vergisi veya gelir vergisi indirim oranı (%)	Yatırıma katkı oranı (%)	Kurumlar vergisi veya gelir vergisi indirim oranı (%)
1	15	50	25	50
2	20	55	30	55
3	25	60	35	60
4	30	70	40	70
5	40	80	50	80
6	50	90	60	90

(2) (Değişik: RG-9/5/2014-28995) (Değişik: RG-8/4/2015-29320) (Değişik: RG-8/4/2016-29678) (Mülga: RG-5/10/2016-29848)

(3) Stratejik yatırımlar için tüm bölgelerde uygulanacak vergi indirimi oranı yüzde doksan ve yatırıma katkı oranı yüzde ellidir.

(4) Bu maddenin uygulamasında yatırıma katkı tutarı, indirimli gelir veya kurumlar vergisi uygulanmak suretiyle tahsilinden vazgeçilen vergi yoluyla yatırımların Devletçe karşılanacak tutarını, bu tutarın yapılan toplam yatırıma bölünmesi suretiyle bulunacak oran ise yatırıma katkı oranını ifade eder.

(5) *(Değişik: RG-5/10/2016-29848)* Bu maddeye göre hesaplanacak yatırıma katkı tutarına mahsuben, gerçekleştirilen yatırım harcaması tutarını aşmamak ve toplam yatırıma katkı tutarının yüzde seksenini geçmemek üzere yatırım döneminde yatırımcının diğer faaliyetlerinden elde edilen kazançlarına indirimli gelir veya kurumlar vergisi uygulanabilir.

(6) Arazi, arsa, royalti, yedek parça ve amortismana tâbi olmayan diğer harcamalar ile 5520 sayılı Kanun gereği finans ve sigortacılık konularında faaliyet gösteren kurumlar, iş ortaklıkları, 4283 sayılı Yap-İşlet Modeli ile Elektrik Enerjisi Üretim Tesislerinin Kurulması ve İşletilmesi ile Enerji Satışının Düzenlenmesi Hakkında Kanun ve 3996 sayılı Bazı Yatırım ve Hizmetlerin Yap-İşlet-Devret Modeli Çerçevesinde Yaptırılması Hakkında Kanun kapsamında gerçekleştirilen yatırımlar ve rödovans sözleşmesine bağlı olarak yapılan yatırımlar vergi indirimi desteğinden yararlanamaz.

(7) İndirimli oranlar stopaj suretiyle yapılan vergilendirmede uygulanmaz.

(8) *(Ek:RG-6/8/2014-29080)* Bu Kararın 17 nci maddesinde tanımlanan öncelikli yatırımlardan sabit yatırım tutarı 1 milyar Türk Lirası ve üzerinde olanlar için vergi indirimi desteği, 5 inci bölgede geçerli olan yatırıma katkı oranına 10 puan ilave edilmek suretiyle uygulanır.

Yatırım yeri tahsisi

MADDE 16 - (1) Bakanlıkça teşvik belgesi düzenlenmiş büyük ölçekli yatırımlar, stratejik yatırımlar ve bölgesel desteklerden yararlanacak yatırımlar için, 29/6/2001 tarihli ve 4706 sayılı Kanunun ek 3 üncü maddesi çerçevesinde Maliye Bakanlığınca belirlenen usul ve esaslara göre yatırım yeri tahsis edilebilir.

(2) 15 inci maddenin altıncı fıkrasında belirtilen yatırımlara yatırım yeri tahsis edilmez.

Öncelikli yatırım konuları

MADDE 17 - (1) Aşağıda belirtilen yatırım konuları 5 inci bölgede uygulanan bölgesel desteklerden faydalanabilir. Ancak bu yatırımlar, 6 ncı bölgede yer almaları halinde bulunduğu bölge desteklerine tabidir.

a) Denizyolu ile yük ve/veya yolcu taşımacılığına yönelik yatırımlar.

b) Özel sektör tarafından yapılacak şehirlerarası yük ve/veya yolcu taşımacılığına yönelik demiryolu yatırımları ile şehir içi yük taşımacılığına yönelik demiryolu yatırımları.

c) Test merkezleri, rüzgar tüneli ve bu mahiyetteki yatırımlar (otomotiv, uzay veya savunma sanayine yönelik olanlar).

ç) *(Değişik:RG-9/5/2014-28995)* Kültür ve Turizm Koruma ve Gelişim Bölgelerinde veya termal turizm konusunda bölgesel desteklerden yararlanabilecek nitelikteki turizm konaklama yatırımları.

d) Asgari ellibin metrekare kapalı alana sahip uluslararası fuar yatırımları (konaklama ve alışveriş merkezi üniteleri hariç).

e) *(Mülga:RG-8/4/2015-29320)*

f) *(Değişik:RG-8/4/2015-29320)* Savunma Sanayii Müsteşarlığından alınacak proje onayına istinaden gerçekleştirilecek savunma alanındaki yatırımlar.

g) Maden istihraç yatırımları ve/veya maden işleme yatırımları (4/6/1985 tarihli ve 3213 sayılı Maden Kanununda tanımlanan I. grup madenler ve mıcır yatırımları ile İstanbul ilinde gerçekleştirilecek istihraç ve/veya işleme yatırımları hariç).

ğ) *(Değişik:RG-13/10/2012-28440) (Değişik:RG-9/5/2014-28995)* Özel sektör tarafından gerçekleştirilecek olan, kreş ve gündüz bakım evleri ile okul öncesi eğitim, ilkokul, ortaokul ve lise eğitim yatırımları.

h)*(Değişik:RG-13/10/2012-28440)* Bilim, Sanayi ve Teknoloji Bakanlığı, TÜBİTAK ve KOSGEB tarafından desteklenen AR-GE projeleri neticesinde geliştirilen ürünlerin veya parçaların üretimine yönelik yatırımlar.

ı) *(Ek:RG-15/2/2013-28560)* Motorlu kara taşıtları ana sanayinde gerçekleştirilecek asgari 300 milyon TL tutarındaki yatırımlar ve asgari 75 milyon TL tutarındaki motor yatırımları ile asgari 20 milyon TL tutarındaki motor aksamları, aktarma organları/ aksamları ve otomotiv elektroniğine yönelik yatırımlar.

i) *(Ek:RG-15/2/2013-28560)* Enerji ve Tabii Kaynaklar Bakanlığı tarafından düzenlenen geçerli bir maden işletme ruhsatı ve izni kapsamında 3213 sayılı Maden Kanununun 2 nci maddesinin 4-b grubunda yer alan madenlerin girdi olarak kullanıldığı elektrik üretimi yatırımları.

j) *(Ek:RG-9/5/2014-28995) (Değişik: RG-5/10/2016-29848)* EK-4'te yer alan "Teşvik Edilmeyecek Yatırımlar" hariç olmak üzere, Enerji ve Tabii Kaynaklar Bakanlığının vereceği proje onayına istinaden, yıllık asgari 500 ton eşdeğer petrol (TEP) enerji tüketimi olan mevcut imalat sanayi tesislerinde gerçekleştirilecek, mevcut durumuna göre en az yüzde yirmi oranında enerji tasarrufu sağlayacak şekilde tasarlanan ve sağlanacak enerji tasarrufu ile yatırımın geri dönüş süresi 5 yıl ve daha az olan enerji verimliliği projesine yönelik yatırımlar.

k) *(Ek: RG-9/5/2014-28995)* Atık ısı kaynaklı olarak, bir tesisteki atık ısıdan geri kazanım yolu ile elektrik üretimine yönelik yatırımlar (doğal gaza dayalı üretim tesisleri hariç).

l) (Ek: RG-9/5/2014-28995) Asgari 50 milyon TL tutarındaki, sıvılaştırılmış doğal gaz (LNG) yatırımları ve yer altı doğal gaz depolama yatırımları.

m) *(Ek: RG-6/8/2014-29080)* Karbon elyaf üretimine veya karbon elyaf üretimi ile birlikte olmak kaydıyla karbon elyaftan mamul kompozit malzeme üretimine yönelik yatırımlar.

n) *(Ek: RG-8/4/2015-29320)* Ekonomik İşbirliği ve Kalkınma Teşkilatı (OECD) teknoloji yoğunluk tanımına göre yüksek teknolojili sanayi sınıfında yer alan ürünlerin üretimine yönelik yatırımlar (US-97 Kodu: 2423, 30, 32, 33 ve 353).

o) *(Ek: RG-8/4/2015-29320)* Maden Kanununa istinaden düzenlenmiş geçerli Arama Ruhsatı veya Sertifikasına sahip yatırımcıların ruhsatlı sahalarında yapacağı maden arama yatırımları.

ö) *(Ek: RG-19/11/2015-29537)* Yenilenebilir enerji üretimine yönelik türbin ve jeneratör imalatı ile rüzgar enerjisi üretiminde kullanılan kanat imalatı yatırımları.

p) (Ek: RG – 8/4/2016-29678) Direk soğutmalı slab döküm ve sıcak haddeleme yöntemi ile alüminyum yassı mamul üretimine yönelik entegre yatırımlar.

r) (Ek: RG – 03/05/2017-30055) Lisanslı depoculuk yatırımları.

s) (Ek: RG – 03/05/2017-30055) Nükleer enerji santrali yatırımları.

ş) (Ek: RG – 17/08/2017-30157) Araştırma ve referans laboratuvarı, tüketici güvenliği ve enfeksiyon hastalıkları referans laboratuvarı, ilaç ve tıbbi cihaz analiz ve kontrol laboratuvarı ile deney hayvanları üretim test ve araştırma merkezi birimlerinin yer aldığı laboratuvar kompleksi yatırımları.

Alt bölge desteğinden yararlanacak yatırımlar*(1)*

MADDE 18 - (1) Büyük ölçekli yatırımlar veya bölgesel teşvik uygulamaları kapsamında teşvik belgesi düzenlenen yatırımlar, aşağıda belirtilen koşullardan en az birini sağlamaları halinde vergi indirimi ve sigorta primi işveren hissesi desteği açısından bulundukları bölgenin bir alt bölgesinde sağlanan oran ve sürelerde bu

(1) Bu madde başlığı "Bir alt bölge desteğinden yararlanacak yatırımlar " iken, 7/9/2016 tarihli ve 2016/9139 sayılı Kararın 6 ncı maddesiyle metne işlendiği şekilde değiştirilmiştir.

desteklerden yararlanabilir.

a) *(Değişik: RG-5/10/2016-29848)* Yatırımın organize sanayi bölgesinde gerçekleştirilmesi veya endüstri bölgesinde (imalat sanayine yönelik yatırımlar) gerçekleştirilmesi.

b) Yatırımın, aynı sektörde faaliyet gösteren en az beş gerçek veya tüzel kişinin ortağı olduğu yatırımcı tarafından gerçekleştirilmesi ve ortak faaliyet gösterilen alanda entegrasyonu sağlayacak bir yatırım olması.

(2) Bu madde kapsamında 6 ncı bölgede gerçekleştirilecek büyük ölçekli ve bölgesel teşvik uygulamaları kapsamındaki yatırımlar için sigorta primi işveren hissesi desteği, bölgede geçerli olan süreye iki yıl ilave edilmek, vergi indirimi desteği ise bölgede geçerli olan yatırıma katkı oranına beş puan ilave edilmek suretiyle uygulanır.

(3) *(Ek: RG-5/10/2016-29848)* OECD teknoloji yoğunluk tanımına göre orta-yüksek teknolojili sanayi sınıfında yer alan ürünlerden EK-6'da belirtilenlerin üretimine yönelik yatırımlar, İstanbul ili hariç olmak üzere 1 inci, 2 nci ve 3 üncü bölgelerde gerçekleştirilmeleri halinde 4 üncü bölgede uygulanan, 4 üncü, 5 inci ve 6 ncı bölgelerde gerçekleştirilmeleri halinde ise bulunduğu bölgede uygulanan bölgesel desteklerden yararlanır. Bu fıkra kapsamında düzenlenecek teşvik belgeleri için asgari sabit yatırım tutarı 1 inci ve 2 nci bölgelerde 1 milyon TL, diğer bölgelerde 500 bin TL'dir.

(4) *(Ek: RG-22/2/2017-29987)* Cazibe Merkezleri Programı kapsamında yer alan 4 üncü ve 5 inci bölge illerindeki organize sanayi bölgeleri ile Kilis ilinde yer alan organize sanayi bölgelerinde gerçekleştirilecek bölgesel, büyük ölçekli ve stratejik teşvik uygulamaları kapsamındaki yatırımlar, tabii olunan uygulama kapsamında 6 ncı bölgede uygulanan desteklerden aynı oran, miktar, süre ve şartlarda yararlanır.[(2)]

AR-GE ve çevre yatırımları

MADDE 19 - (1) AR-GE ve çevre yatırımları; KDV istisnası, gümrük vergisi muafiyeti ve faiz desteğinden yararlandırılır. Söz konusu yatırımlar, 6 ncı bölgede gerçekleştirilmesi halinde gelir vergisi stopajı ve sigorta primi desteğinden de yararlanabilir.

Yerel birimlerce yapılacak işlemler

MADDE 20 - (1) Yerel birimlere yapılan teşvik belgesi müracaatlarından uygun görülenler için yerel birim tarafından teşvik belgesi hazırlanır ve değerlendirilmek üzere Bakanlığa iletilir. Bakanlıkça uygun görülen teşvik belgeleri onaylanarak ilgili yerel birimlere gönderilir.

(2) 9 uncu maddenin üçüncü fıkrasının (b) bendi ile 22 nci ve 23 üncü maddeleri dışındaki işlemler, teşvik belgesini düzenleyen ilgili yerel birimlerce sonuçlandırılır.

(3) Tamamlama vizesi yapılacak yatırımlarla ilgili olarak yerel birimler, söz konusu yatırımların gerçekleşmelerini tespit ederek tebliğle belirlenecek formatta Bakanlığa bildirir. Bakanlığın uygun görüşü alınmadan tamamlama vizesi işlemleri tekemmül etmiş sayılmaz.

(4) Yerel birimler, teşvik belgeleri ile ilgili yapılacak işlemleri kadrolarında tam süreli olarak çalışan teknik/uzman personel aracılığıyla yürütmek zorundadırlar.

(5) Bu Karar hükümlerine aykırı davrandığı tespit edilen yerel birimlerin yetkilerine Bakanlıkça son verilir ve gerekli tedbirleri alıncaya kadar yeni görev verilmez.

(6) Kalkınma Ajansları, Bakanlıkça düzenlenen teşvik belgeleri kapsamındaki yatırımların gerçekleşmelerini izleyerek gerçekleşme durumlarını altışar aylık dönemler halinde Bakanlığa bildirirler.

Bütçeden yapılacak ödemeler

MADDE 21 - (1) Yatırımların desteklenmesi için her yıl bütçe kanunu ile ayrılan ödenek çerçevesinde ilgili mevzuatında öngörülen usul ve esaslar uyarınca aşağıda belirtilen ödemeler yapılabilir.

a) Bu Karar uyarınca yapılacak ödemeler.

b) Önceki dönemlere ait ilgili Bakanlar Kurulu Kararları uyarınca ödenmesi gereken yatırım ve işletme kredilerine ait bakiye tutarlar.

c) Yatırımlarda devlet yardımları ile ilgili olarak daha önceki kararlarda belirtilen

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(2) Bu fıkra, 24/4/2017 tarihli ve 2017/10111 sayılı Kararın 2 nci maddesi hükmüne istinaden 22/11/2016 tarihinden geçerli olmak üzere yayımı tarihinde yürürlüğe girmiştir.

hükümler çerçevesinde ödenmesi gereken destek unsurlarına ait tutarlar.

ç) Teşvik belgesi müracaatı ve zayi olan belgelerle ilgili olarak yatırılan tutarlardan sehven veya fazla yatırılması nedeniyle iade edilmesi gereken tutarlar.

d) Yatırımlarda devlet yardımları ile ilgili olarak açılmış davaların aleyhte sonuçlanması nedeniyle ödenmesi gereken tutarlar ile yargılama ve cebri icra giderleri.

(2) Bakanlıkça yapılacak ödemeler, Türkiye Cumhuriyet Merkez Bankası aracılığıyla gerçekleştirilir.

Devir, satış, ihraç ve kiralama

MADDE 22 - (1) Yatırım tamamlama vizesi yapılmış teşvik belgesi kapsamındaki makine ve teçhizatın devir, satış, ihraç veya kiralanması, söz konusu yatırım mallarının teminini müteakip beş yılı doldurmuş olmaları halinde serbesttir.

(2) Teşvik belgesi kapsamındaki yatırımını tamamlamış ancak tamamlama vizesi yapılmamış yatırımlarla ilgili makine ve teçhizatın, teminini müteakip beş yıl geçtikten sonra satışının yapılmış olması ve işletmenin asgari beş yıl süreyle faaliyette bulunmuş olması şartıyla, Bakanlıkça herhangi bir müeyyide uygulanmaksızın tamamlama vizesi yapılabilir.

(3) Tamamlama vizesi yapılıp yapılmadığına bakılmaksızın beş yılını doldurmamış makine ve teçhizatın yatırımın bütünlüğünün bozulmaması kaydıyla veya bütünü ile birlikte;

a) Teşvik belgeli bir başka yatırım için devri,

b) Teşvik belgesi olmayan bir başka yatırımcıya satışı,

c) İhracı,

ç) Kiralanması,

Bakanlığın iznine tabidir.

(4) Tamamlama vizesi yapılmamış veya tamamlama vizesi yapılmış olmakla birlikte beş yılını doldurmamış makine ve teçhizata satış izni verilebilmesi için yatırımın bütünlüğünün bozulmaması şartı aranır. Bu tür durumlarda satış izni verilen makine ve teçhizata uygulanan destekler geri alınmaz. Ancak, yatırımcının teşvik belgesinin satış iznini müteakip diğer nedenlerle iptali hâlinde izin verilen makine ve teçhizata uygulanan destekler de ilgili mevzuat çerçevesinde kısmen veya tamamen geri alınır.

(5) Beş yıllık süreyi doldurmamış makine ve teçhizatın tamamlama vizesinin yapılıp yapılmadığına bakılmaksızın izinsiz satılması veya satılmasına sebebiyet verilmesi halinde konu hakkında en kısa sürede Bakanlığa bilgi verilir. Bu durumda, satışı yapılan makine ve teçhizat ile ilgili tahsil edilmeyen gümrük vergisi ve KDV ile varsa indirimli kurumlar vergisi veya gelir vergisi uygulanmak suretiyle yararlanılan destekler ilgili mevzuat çerçevesinde geri alınır. Satış dolayısıyla yatırım tutarında meydana gelen azalma nedeniyle kullanılabilecek azamî kredi tutarında azalma oluşması durumunda fazladan kullanılan krediye tekabül eden faiz desteği 11 inci madde çerçevesinde, tahsil edilmeyen Kaynak Kullanımını Destekleme Fonu kesintisi ise ilgili mevzuat çerçevesinde geri alınır.

(6) Teşvik belgesi kapsamında temin edilen makine ve teçhizatın, üretilecek mal veya hizmetlerin teşvik belgesi sahibi yatırımcı tarafından satın alınması koşuluyla diğer bir yatırımcıya herhangi bir ücret alınmaksızın geçici olarak verilmesi veya kiralanması Bakanlığın iznine tabidir.

(7) Teşvik belgesine konu yatırımlardan tamamlama vizesi ve belgede kayıtlı özel şartların vizesi yapılabilecek durumda olanlar için, yatırımcıların cebrî icra takiplerine konu olması veya iflas masasına girmesi durumunda; yatırımcı, icra organı veya iflas organı tarafından icra ile satışın veya iflasın kesinleşme tarihinden önce talep edilmesi hâlinde, Bakanlıkça teşvik belgesinin tamamlama vizesi yapılabilir. Ancak, satışın kesinleşmesi hâlinde kesinleşme tarihi itibarıyla varsa satış için gerekli süreleri doldurmamış olan makine ve teçhizata yönelik olarak yararlanılan destekler ilgili mevzuat hükümleri çerçevesinde geri alınır.

(8) Yatırımcının ilgili kanun hükümlerine göre tasfiyeye girmesi hâlinde, ilgili tasfiye kurulunun veya organının talebi üzerine yedinci fıkra hükümlerine göre işlem yapılabilir.

Yatırımların nakli

MADDE 23 - (1) Büyük ölçekli yatırımlar ile bölgesel teşvik uygulamaları kapsamında gerçekleştirilen yatırımların, işletmeye geçiş tarihinden itibaren asgarî beş yıl süre ile bulunduğu bölgede faaliyette bulunması gerekir. Ancak, Bakanlıktan izin alınması ve yatırım konusunun taşınılacak bölgede desteklenecek konular arasında yer alması kaydıyla diğer bölgelere taşınılabilir. Bulunduğu bölgeden daha az destek alan üst bölgelere, aynı bölgede bulunan OSB'den OSB dışına veya ilgili yatırım konusunun desteklenmediği bölgelere taşınmalarda, taşındığı bölgenin yararlandığı desteği aşan kısım ile taşındığı bölgede bulunmayan destekler ilgili mevzuat çerçevesinde geri alınır. İşletmeye geçiş tarihinden itibaren beş yıl süre ile bulunduğu bölgede faaliyette bulunan yatırımların diğer bölgelere taşınması serbesttir.

(2) Tamamlanmış yatırımlardan beş yıllık süreyi doldurmuş ancak tamamlama vizesi yapılmamış olanlar, taşınma öncesinde Bakanlığa müracaat ederek tamamlama vizesini yaptırır. Bu kapsamdaki yatırımların yer değişikliği talepleri, taşınma sonrasında da uygun görülebilir.

(3) Genel teşvik uygulamasından yararlanan yatırımların yer değişikliği talepleri, yatırım dönemi de dâhil olmak üzere Bakanlıkça değerlendirilerek proje bazında sonuçlandırılır.

MADDE 23/A- *(Ek: RG-22/2/2017-29987)* (1) Cazibe Merkezleri Programı kapsamında yer alan "Üretim Tesisi Taşıma Destek Paketi" çerçevesinde Kalkınma Bankası tarafından desteklenmesi uygun görülen yatırımlar ikinci ve üçüncü fıkralarda belirtilen şartlarda bu Karar kapsamındaki desteklerden de yararlanır.

(2) Program kapsamındaki illere taşınan tesise ilave yatırım yapılmaması veya yapılmakla birlikte asgari sabit yatırım tutarı ve asgari kapasite şartlarının sağlanamaması durumunda;

a) Program kapsamındaki 4 üncü ve 5 inci bölge illerine taşınan tesisler, taşınılan bölgede geçerli olan süre ve miktarlarda Sigorta Primi İşveren Hissesi Desteğinden,

b) 6 ncı bölge illerine taşınan tesisler, anılan bölgede geçerli olan sürelerde Sigorta Primi İşveren Hissesi Desteği, Sigorta Primi Desteği ve Gelir Vergisi Stopajı Desteğinden,

yararlanır.

(3) Program kapsamındaki illere taşınmanın gerçekleşmesi ve ilave yatırımın asgari sabit yatırım tutarı ve kapasite şartlarını sağlaması halinde, taşınan tesis ikinci fıkra hükümleri çerçevesinde sağlanan desteklerden, ilave yatırım ise bu desteklere ek olarak Gümrük Vergisi Muafiyeti, KDV İstisnası ve Vergi İndirimi desteğinden yararlanır.

Yatırım süresi ve tamamlama vizesi

MADDE 24 - (1) Yatırımın başlangıç tarihi, teşvik belgesi için Bakanlığa veya ilgili yerel birime müracaat tarihidir. Ancak, yatırıma başlanıldığının kabul edilebilmesi için, yatırımın başlangıç tarihinden sonra arazi-arsa, altyapı, bina-inşaat, makine ve teçhizat (avans ve ön ödemeler dahil) ile diğer yatırım harcamalarına yönelik olarak teşvik belgesinin ilk düzenlendiği tarihteki sabit yatırım tutarı esas alınmak üzere, sabit yatırım tutarının en az yüzde onu oranında (sabit yatırım tutarı ellimilyon Türk Lirasının üzerindeki yatırımlar için en az beşmilyon Türk Lirası) harcama yapılması gerekir.

(2) Teşvik belgesi kapsamındaki yatırımların proje bazında yapılacak değerlendirme sonucunda öngörülen sürede gerçekleştirilmesi esastır. Yatırımın öngörülen sürede gerçekleştirilememesi hâlinde, teşvik belgesinde kayıtlı ilk sürenin yarısı kadar ek süre verilebilir. Bu şekilde hesaplanan ek sürenin bir yıldan az olması halinde ek süre bir yıl olarak uygulanabilir.

(3) İlgili mevzuatı gereği kamu kurum ve kuruluşlarından alınması gerekli izin ve ruhsat gibi diğer belgelerin temin edilememesi veya kamu kurum ve kuruluşlarının uygulamaları sonucu yatırımcıların faaliyetlerini durdurmaları veya yürütememeleri, yatırım süresi içerisinde gerçekleşecek mücbir sebep veya fevkalade hâl durumu nedeniyle yatırımın belgede kayıtlı süre içerisinde gerçekleştirilemediğinin yatırımcılar tarafından tevsik edilmesi hâlinde Bakanlıkça bu durum gözönünde bulundurularak ilave süre verilebilir.

(4) Yatırımcı, öngörülen süre veya ek süre bitimini müteakip altı ay içinde yatırımın tamamlama vizesinin yapılması için teşvik belgesini düzenleyen yerel birime veya Bakanlığa müracaat eder. Bu süre içerisinde müracaat edilmemesi ve daha sonra teşvik

belgesinin herhangi bir nedenle iptal edilmesi veya kısmi müeyyide uygulanması durumunda geçen süreden kaynaklanan cezanın sorumluluğu yatırımcıya aittir.

(5) Bakanlıkça, yatırımların tamamlama vizesi işlemleri için Kalkınma Ajansları, ticaret ve sanayi odaları, sanayi odaları, bankalar veya yatırımın bulunduğu il valiliği görevlendirilebilir.

(6) Bakanlıkça uygun görülmesi halinde, daha önceki kararlara istinaden düzenlenen teşvik belgeleri de dahil olmak üzere tamamlama vizesi işlemleri, tebliğ ile belirlenen bilgi ve belgelere ilave olarak yeminli mali müşavirlerce düzenlenecek tamamlama ekspertiz raporuna istinaden de yapılabilir.

(7) (Ek:RG-06/08/2014-29080) Kamu kurum ve kuruluşları adına düzenlenen teşvik belgeleri için asgari sabit yatırım tutarı şartı ve yatırım tamamlama vizesi şartı aranmaz.

(8) *(Ek: RG-5/10/2016-29848)* Asgari yatırım tutarı ve yatırımın bütünlüğü açısından yatırım süresi içerisinde tamamlanamayan yatırımlar kapsamında, tamamlama vizesi aşamasına kadar yapılan yatırım harcamaları, teşvik belgesi kapsamında yer alan destek unsurlarından yararlandırılmamak kaydıyla, tamamlama vizesi esnasında teşvik belgesi kapsamında değerlendirilebilir. Bu hüküm daha önceki kararlara istinaden düzenlenen teşvik belgelerine de uygulanır.

(9) *(Ek: RG-5/10/2016-29848)* Daha önceki kararlara istinaden düzenlenen teşvik belgeleri de dâhil olmak üzere, otel yatırımlarından, yatırım tamamlama vizesi esnasında turizm işletme belgesi ibraz edilemeyen, ancak otel işletmesi olarak işyeri açma ve çalışma ruhsatı bulunan yatırımlara ait teşvik belgelerinin tamamlama vizeleri, belgenin genel teşvik sistemine dönüştürülmesi suretiyle yapılabilir.

Belge zayii

MADDE 25 - (1) Teşvik belgesi veya eki belgelerin zayi olması nedeniyle yatırımcı tarafından yeniden tasdikinin talep edilmesi durumunda, tebliğle belirlenen mücbir sebep ve fevkalade hal durumları hariç olmak üzere tasdiki istenilen her bir belge için Bakanlık Döner Sermaye İşletmesi hesabına üçyüz Türk Lirası yatırılır. Söz konusu meblağ hiçbir surette iade edilmez.

Uygulama

MADDE 26 - (1) Teşvik belgesinde öngörülen destek unsurlarının ilgili kurum ve kuruluşlar tarafından uygulanması zorunludur.

(2) Bakanlık, tebliğler ile belirlenen usul ve esaslar çerçevesinde bu Karar kapsamındaki uygulamaya yönelik bazı işlemleri diğer kurum ve kuruluşlar aracılığı ile yürütebilir.

Yetki ve denetim

MADDE 27 - (1) Bu Kararın uygulanmasını teminen Bakanlık;

a) Uygulamaya ilişkin usul ve esasları belirlemeye, talimat vermeye,

b) Makroekonomik politikalar ve gelişen şartları gözönünde bulundurarak gerekli tedbirleri almaya ve bu yönde düzenlemeler yapmaya,

c) İlgili kişi, kurum ve kuruluşlardan gerekli görülen her türlü ilave bilgi, belge, görüş, izin, ruhsat vb. istemeye,

ç) Bu Kararda öngörülen hâller dışında kalan özel durumları inceleyip sonuçlandırmaya, görüş vermeye, mücbir sebep ve fevkalade hal durumlarının varlığı hâlinde teşvik belgesi ile ilgili gerekli işlemleri yapmaya ve uygulamada ortaya çıkacak ihtilafları çözmeye,

d) Teşvik belgesinde öngörülen şartlara uyulup uyulmadığını denetlemeye ve denetim sonuçlarına göre gerekli tedbirleri almaya,

yetkilidir.

(2) Denetim sırasında, denetim görevlilerinin yatırımla ilgili her türlü bilgi ve belgeyi inceleme taleplerinin karşılanması, talep edilmesi halinde belgelerin onaylı örneklerinin verilmesi ve mahallinde incelemeye izin verilmesi zorunludur.

Müeyyide

MADDE 28 - (1) Bu Karar ile uygulama mevzuatında belirlenen hükümlere aykırı davranan, teşvik belgesindeki kayıt ve koşulları yerine getirmeyen, teşvik belgesi ile diğer belgelerde tahrifat yapan, sahte ve muhteviyatı itibarıyla yanıltıcı belge düzenleyen veya kullanan, yanlış ve yanıltıcı bilgi veren, diğer kurum, kuruluş veya firmalara karşı yükümlülüklerin yerine getirilmemesi nedeniyle icra veya iflas yoluyla yapılan işlemler de dâhil belge kapsamındaki makine ve teçhizatı öngörülen sürelerden önce satan veya satılmasına sebebiyet veren, teşvik belgesinde öngörülen sürede yatırımları tamamlamayan, belirlenen asgari yatırım tutarlarına uymayan yatırımcıların teşvik belgeleri bu maddenin ikinci fıkra hükmü saklı kalmak kaydıyla iptal edilir.

(2) Yatırımcının mükellefiyetlerini kısmen yerine getirmediği ancak, belge iptalinin de gerekmediği durumlarda belge kapsamında sağlanan desteklerden bir kısmı müeyyide uygulanarak geri alınır.

(3) Teşvik belgelerinin iptal edilmesi veya kısmi müeyyide uygulanması halinde sağlanan destekler 6183 sayılı Kanun hükümleri çerçevesinde yatırımcıdan geri alınır.

(4) Yatırımcının mükellefiyetlerini yerine getirmemesi hâlinde uygulanacak olan müeyyidelerden finansal kiralamaya konu makine ve teçhizata tekabül eden bölümü, kısmen veya tamamen finansal kiralama şirketlerine de uygulanabilir.

Diğer desteklerden yararlanma

MADDE 29 - (1) *(Değişik:RG-15/02/2013-28560)* Bu Karar kapsamındaki destek unsurlarından yararlanan yatırım harcamaları, diğer kamu kurum ve kuruluşlarının desteklerinden yararlanamaz. Diğer kamu kurum ve kuruluşlarının desteklerinden yararlanılan veya yararlanılacak yatırım harcamaları için, bu Karar kapsamındaki desteklerden yararlanmak üzere Bakanlığa müracaat edilemez. Bu madde hükmüne aykırı davranılması halinde, bu Karar kapsamında yararlanılan destekler ilgili mevzuat çerçevesinde geri alınır. Ancak, diğer kamu kurum ve kuruluşlarının sadece sübvansiyonlu kredi desteğinden yararlanan yatırımlar, bu Karar kapsamında faiz desteği dışındaki diğer destek unsurlarından yararlandırılabilirler.

Yürürlükten kaldırılan mevzuat

MADDE 30 - (1) 14/7/2009 tarihli ve 2009/15199 sayılı Bakanlar Kurulu Kararı ile yürürlüğe konulan Yatırımlarda Devlet Yardımları Hakkında Karar yürürlükten kaldırılmıştır.

EK MADDE 1- *(Ek: RG-5/10/2016-29848)* (1) Talep edilmesi halinde, 2009/15199 sayılı Bakanlar Kurulu Kararına istinaden düzenlenen yatırım teşvik belgeleri de dâhil olmak üzere, aynı işyeri sicil numarasında birden fazla azami prim tutarı içeren belge kapsamında sigorta primi işveren hissesi desteği uygulaması birlikte yapılabilir. Bu durumda, ilgili işyeri sicil numarasında yararlanılan azami prim tutarı toplamı, destek uygulaması yapılan belgelerdeki azami prim tutarlarının toplamı alınmak suretiyle belirlenir.

Sonuçlandırılmamış müracaatlar

GEÇİCİ MADDE 1 - (1) Bu Kararın yayımı tarihinden önce sonuçlandırılmamış müracaatlar, müracaat tarihinde yürürlükte bulunan Karar çerçevesinde sonuçlandırılır. Ancak, yeni teşvik belgesi düzenlenmesine ilişkin müracaatlar, talep edilmesi halinde bu Karara istinaden değerlendirilir.

Daha önceki kararlara ilişkin uygulama

GEÇİCİ MADDE 2 - (1) Bu Kararın yürürlüğe girdiği tarihten önceki kararlara istinaden düzenlenen teşvik belgeleri ile ilgili uygulamalara, teşvik belgesinin dayandığı karar ve ilgili diğer kararlar çerçevesinde devam olunur. Ancak, 2009/15199 sayılı Bakanlar Kurulu Kararına istinaden 1/1/2012 tarihinden bu Kararın yayımı tarihine kadar geçen dönemde yapılan müracaatlara istinaden düzenlenen teşvik belgeleri, talep edilmesi halinde bu Kararın lehte olan hükümlerinden yararlanır.

(2) *(Ek:RG-06/08/2014-29080)* Daha önceki kararlara istinaden düzenlenen teşvik belgeleri kapsamında temin edilen makine ve teçhizatın bu Karara istinaden düzenlenen teşvik belgesine devri halinde, söz konusu makine ve teçhizat için devralan yatırımcı, genel teşvik uygulamaları dışındaki diğer desteklerden yararlanamaz. Ancak, aynı yatırımcıya ait belgeler arası devir işlemlerinde, bu Karara istinaden düzenlenen teşvik belgesinin müracaat tarihi ile belge tarihi arasında diğer belge kapsamında temin edilen makine ve teçhizat için belgede kayıtlı desteklerin tamamı uygulanır.

(3) *(Değişik:RG-06/08/2014-29080)* 22 nci maddenin ikinci fıkrası ile 24 üncü maddenin ikinci ve yedinci fıkraları daha önceki kararlara istinaden düzenlenmiş teşvik belgelerine de uygulanır. Bu hüküm, iptal edilmiş ancak ilgili kurumlarca müeyyide uygulanmamış veya müeyyide uygulanmasına rağmen henüz tahsil edilmemiş teşvik belgeleri kapsamındaki yatırımlar için de geçerlidir.

(4) Daha önceki yıllara ait Bakanlar Kurulu Kararlarına istinaden düzenlenmiş teşvik belgelerinden Kaynak Kullanımını Destekleme Primi ihtiva edenlerin tamamlama vizesi işlemleri, ilgili banka tarafından fiziki, mali ve teknik inceleme yapılmak suretiyle tanzim edilmiş olan ve prim ödemesine esas teşkil eden raporlara istinaden doğrudan Bakanlıkça yapılabilir.

(5) Van ilinde gerçekleştirilecek olan yatırımlar için düzenlenmiş teşvik belgelerinden, ek süreler dâhil 23/10/2011 tarihi itibarıyla yatırım süresi bitmemiş olanlara, talep edilmesi halinde belgede kayıtlı süre kadar ilave süre verilebilir.

GEÇİCİ MADDE 3- *(Değişik:RG-5/3/2015-29286)* (1) Bu maddeyi ihdas eden Kararın *(2014/7273)* 2 nci maddesi ile lehe getirilen hükümler, talep edilmesi halinde, 1/1/2012 tarihinden sonra yapılan müracaatlara istinaden düzenlenen teşvik belgelerine de uygulanır.

GEÇİCİ MADDE 4- *(Ek:RG-8/4/2015-29320)* (1) Bu Kararın 9 uncu maddesinin altıncı fıkrasına istinaden teminatla ithalat işlemi yapılmış, ancak öngörülen süre içerisinde süre uzatımı için müracaat edilmemiş ve teminatı henüz irat kaydedilmemiş olan yatırımlar için, bu maddenin yayımını müteakip iki ay içerisinde Gümrük ve Ticaret Bakanlığına süre uzatımı talebinde bulunulabilir. Bu hüküm, daha önceki Kararlara istinaden teminatla ithalat izni verilmiş yatırımlar için de uygulanır.

(2) Bu maddeyi ihdas eden Kararın *(2015/7496)* lehte olan hükümleri, talep edilmesi halinde, 1/1/2012 tarihinden sonra yapılan müracaatlara istinaden düzenlenen teşvik belgelerine de uygulanır.

GEÇİCİ MADDE 5- *(Ek:RG-8/4/2015-29320) (Mülga: RG-5/10/2016-29848)*

GEÇİCİ MADDE 6- *(Ek:RG-8/4/2016-29678)* (1) Güvenlik sorunları nedeniyle yarım kalan veya tamamlanamayan yatırımlardan, 1.6.2015 tarihinden önce düzenlenen ve bu tarih itibariyle süresi devam eden Yatırım Teşvik Belgeleri kapsamındaki yatırımların tamamlanabilmesini teminen Belgede öngörülen orijinal süreyi geçmemek üzere talep edilmesi halinde ilave süre verilebilir.

GEÇİCİ MADDE 7- (Ek:RG-8/4/2016-29678) (1) Bu maddeyi ihdas eden Kararın *(2016/8715)* 1 inci maddesi ile lehe getirilen hükümler, talep edilmesi halinde, 1/1/2015 tarihinden sonra yapılan müracaatlara istinaden düzenlenen teşvik belgelerine de uygulanır.

GEÇİCİ MADDE 8- (*Ek:RG-22/2/2017-29987)* (1) Bu Karar ve daha önceki kararlara istinaden imalat sanayiine yönelik (US-97 Kodu:15-37) düzenlenen yatırım teşvik belgeleri kapsamında, 1/1/2017 ile 31/12/2017 tarihleri arasında gerçekleştirilecek yatırım harcamaları için;

a) Bina-inşaat harcamalarında KDV iadesi,

b) Bölgesel, büyük ölçekli ve stratejik teşvik uygulamaları kapsamında vergi indirimi desteğinde uygulanacak yatırıma katkı oranları her bir bölgede geçerli olan yatırıma katkı oranına 15 puan ilave edilmek suretiyle, kurumlar vergisi veya gelir vergisi indirimi tüm bölgelerde yüzde yüz oranında ve yatırıma katkı tutarının yatırım döneminde yatırımcının diğer faaliyetlerinden elde ettiği kazançlarına uygulanacak oranı yüzde yüz olmak üzere,

teşvik belgesi üzerinde herhangi bir işlem yapılmaksızın uygulanır.

GEÇİCİ MADDE 9- (*Ek:RG-22/2/2017-29987)* (1) Bu Kararın EK-2B sayılı ve "İLLERİN BÖLGESEL DESTEKLERDEN YARARLANABİLECEK SEKTÖRLERİNE İLİŞKİN SEKTÖR NUMARALARI" başlıklı tablosunun 10 numaralı dipnotunun (g) ve (ğ) bentleri ile lehe getirilen hükümler, talep edilmesi halinde 1/1/2012 tarihinden sonra yapılan müracaatlara istinaden düzenlenen teşvik belgelerine de uygulanır.

Yürürlük

MADDE 31 - (1) Bu Karar yayımı tarihinde yürürlüğe girer.

Yürütme

MADDE 32 - (1) Bu Karar hükümlerini Ekonomi Bakanı yürütür.

19th of June 2012 TUESDAY **Official Gazette** Number: 28328

DECREE OF THE COUNCIL OF MINISTERS

Decree Number: 2012/3305
It has been resolved by the Council of Ministers on 15/6/2012 that the attached "Decree On State Incentives In Investments" shall be put into effect upon the Report No 43145 of the Ministry for Economy on 15/6/2012 according to Additional Article 2 of Law No. 474 dated 14/5/1964, Article 3 of Law No. 4706 dated 29/6/2001, Additional Article 2 of Law No. 5510 dated 31/5/2006, Article 13 and Temporary Article 30 of Law No. 3065 dated 25/10/1984, Articles 11 and 26 of Decree Law No. 637 dated 3/6/2011 and Article 32/A of Law No. 5520 dated 13/6/2006.

Abdullah GÜL
PRESIDENT

Recep Tayyip ERDOĞAN
Prime Minister

B. ARINÇ Deputy Prime Minister	C. YILMAZ Acting Deputy Prime Minister	B. ATALAY Deputy Prime Minister	B. BOZDAĞ Deputy Prime Minister
S. ERGİN Minister of Justice	F. ŞAHİN Minister for Family and Social Policies	E. BAĞIŞ Minister for EU Affairs	N. ERGÜN Minister for Science, Industry and Technology
F. ÇELİK Minister for Labor and Social Security	E. BAYRAKTAR Minister for Environment and Urbanization	A. DAVUTOĞLU Minister for Foreign Affairs	M. Z. ÇAĞLAYAN Minister for Economy
T. YILDIZ Minister for Energy and Natural Resources	E. BAYRAKTAR Acting Minister for Youth and Sports	M. M. EKER Minister for Food, Agriculture and Livestock	H. YAZICI Minister for Customs and Trade
İ. N. ŞAHİN Minister for Internal Affairs	C. YILMAZ Minister for Development	E. GÜNAY Minister for Culture and Tourism	M. ŞİMŞEK Minister for Finance

Ö. DİNÇER Minister for National Education	İ. YILMAZ Minister for Defense	V. EROĞLU Minister for Forestry and Water Affairs

R. AKDAĞ Minister for Health	B. YILDIRIM Minister for Transportation, Maritime and Communication

DECREE ON STATE INCENTIVES IN INVESTMENTS

Purpose
ARTICLE 1 - (1) The purpose of the this Decree is to set the procedures and principles to channel savings to investments with high added value, enhance production and employment rate, encourage regional and big scale investments and strategic investments with a large research and development content and capacity to increase international competitiveness, increase direct foreign investments, dispel regional development differences, support investments aimed at aggregation and environment and research and development activities in accordance with the targets estimated in development plans and annual programs.
Definitions
ARTICLE 2 - (1) In the implementation of this Decree the following terms shall mean;

a) Intermediary institution: Banks and leasing companies including the public banks to give interest support,
b) Research and Development (R&D) Investment: Investments for research and development activities based on scientific principles and of which each phase is previously determined in order to develop new products, increase product quality and standards, and adopt any new technology that would reduce the costs and enhance the standards to conditions of the country,
c) Minister: Minister for Economy,
d) Ministry: Ministry for Economy,
e) Large scale investment: Investments stated in Annex-3 and defined within the scope of Article 32/A of the Corporate Tax Law No. 5520 dated 13/6/2006,
f) Environment Investment: Investments concerning the cleaning or disposal of waste such as solid, liquid or gas waste of facilities that already exists or will be established, and which are not directly concerned with commodity production,
g) General Directorate: Ministry for Economy General Directorate for Incentive Implementation and Foreign Capital,
h) Commission: Strategic Investments Evaluation Commission established with the approval of the Minister within the structure of the Ministry for Economy,
i) Accounting Unit: Accounting unit of the Ministry for Economy,
j) Fixed investment amount: Total amount of the items for real property-land, building-construction, machinery and equipment and other investment expenditures,
k) Incentive certificate: Investment incentive certificate,
l) Product: Processed product(s) of the manufacturing industry which are aimed to be obtained by the investment subject to the incentive certificate,
m) Investor: Real persons or legal entities who will realize the investment within the scope of the incentive certificate,
n) Local units: Development Agencies, chambers of industry and other chambers to be assigned by the Ministry.

Regions

ARTICLE 3 - (1) The provinces with regard to the implementation of the supports contained within the scope of this Decree are divided to six regions by taking into consideration the socio-economic development levels and are listed in Annex-1.

Incentive system and support elements

ARTICLE 4 - (1) The incentive system consists of the investment incentive implementations for the general, regional, large scale and strategic investments.

(2) General incentive implementations: Except for regional, large scale and strategic investments, and those listed in Annex-4 not to be supported and also investment subjects which do not comply to the conditions set forth in Annex-4, investments at or above the fixed investment amounts in Article 5 may benefit from the following support elements regardless of the region.
a) Customs duties exemption.
b) Value added tax (VAT) exemption.
c) Income tax stoppage support (for investments in Region 6).
d) Social security premium employer share support (for ship building investments of shipyards).

(3) Regional incentive implementations: Sectors whose numbers are stated in Annex- 2B on basis of provinces may benefit from the following support provided that they comply with the criteria of the relevant region where the province is Located as stated in Annex-2A.
a) Customs duties exemption.
b) VAT exemption.
c) Tax discount.
d) Social security premium employer share support.
e) Investment land allocation.
f) Interest support (for investments in Regions 3, 4, 5 and 6).
g) Income tax stoppage support (for investments in Region 6).
h) Social security premium support (for investments in Region 6).

(4) Large scale investments: The investment subjects fulfilling the minimum amounts stated in Annex-3 may benefit from the following supports.
a) Customs duties exemption.

b) VAT exemption.
c) Tax discount.
d) Social security premium employer share support.
e) Investment land allocation.
f) Income tax stoppage support (for investments in Region 6).
g) Social security premium support (for investments in Region 6).
(5) Strategic investments: Investments that fulfill the criteria in Article 8 may benefit from the following supports regardless of the region.
a) Customs duties exemption.
b) VAT exemption.
c) Tax discount.
d) Social security premium employer share support.
e) Investment land allocation.
f) Interest support.
g) VAT return.
h) Income tax stoppage support (for investments in Region 6).
i) Social security premium support (for investments in Region 6).
(6) For investments which are eligible to obtain incentive certificates within the scope of paragraph three, four and five, an investment certificate can be issued within the framework of general investment implementations.

Fixed investment amount and minimum capacity

ARTICLE 5 - (1) For an investment to be eligible to benefit from support elements, the minimum fixed investment amount should be one million Turkish Liras in Regions 1 and 2 and five hundred thousand Turkish Liras in Regions 3, 4, 5 and 6. However, investments to benefit from the support items should also fulfill the minimum capacity, fixed investment amount and the other conditions defined in Article 8 or attached lists if any.
(2) The total amount pertaining to the machinery and equipment subject to leasing in the investments to be made via leasing method should be minimum two hundred thousand Turkish Liras for each leasing company.
(3) The rate of intangible fixed assets (trademark, license, know-how etc.) which are deemed as investment expenditure within the scope of the incentive certificate cannot exceed fifty percent of the fixed investment amount that is registered to the incentive certificate.

Application

ARTICLE 6 - (1) Incentive certificate applications must be addressed to the Ministry together with necessary information and documents which are published in the relevant communiqué. However, the applications for investments that falls within the scope of general and regional incentive implementations, do not exceed a fixed investment amount of ten million Turkish Liras, and will be determined by a communiqué can be submitted to the local units in the location of investment on the own discretion of the investor.
(2) If the application for an incentive certificate is to be made directly to the Ministry, a fee amounting to four hundred Turkish Liras must be deposited to the account of the Circulating Capital Directorate of the Ministry, and if it is to be made to the local units, a fee amounting to three hundred Turkish Liras must be deposited to the account of the Circulating Capital Directorate of the Ministry and one hundred Turkish Liras to the account of the relevant local unit by the applicant. These amounts are certainly non-refundable. However, applications made to the Ministry as part of the investment incentive certificate process relating to the import of complete second-hand facilities are subject to a fee of 10,000 TL.
(3) Except for transaction fees determined by the communiqué related with the incentive certificate, no additional fee can be charged by the relevant local units.

Issuance of the incentive document

ARTICLE 7 - (1) In order for investments to benefit from the support elements covered under this Decree, project must be approved within the frame of the sectoral, financial and technical evaluations, which are made by taking into consideration the macro-economic programs and the demand-supply balance, and an incentive certificate must be issued.
(2) Investment expenditures which are realized before the application date for the incentive certificate are not covered by the incentive certificate.
(3) An individual investment certificate is not issued on behalf of the financial leasing company for investments to be realized by the financial leasing method.

Strategic investments

ARTICLE 8 - (1) Investments, which satisfy all of the following criteria together and are aimed at the production of products with high import dependency are considered as strategic investments.

a) The minimum fixed investment amount is above fifty million Turkish Liras (exclusively including the part to be proportioned to the facility's established power for the energy investments not based on natural gas to meet the energy needs of these investments).
b) The total domestic production capacity for the product subject to the investment is less than the importation.
c) Based on the principles set by the Ministry, the added value to be provided by the investment contained in the certificate is minimum forty percent.
d) The total import amount of the subject product to be invested in is above fifty million US Dollars within the last year.
(2) Sub-clause (d) of the first paragraph does not apply for the investments for production of products which are not produced domestically, and sub-clause (c) does not apply for refinery and petro-chemical investments.
(3) Applications to the Ministry in this matter shall be examined and evaluated by the Commission and incentive certificates shall be issued for appropriate projects.
(4) Investment subjects listed in Annex-4 which are not subject to support and investments to be realized by State institutions and organizations shall not be evaluated within the scope of this article.
(5) Priority investments with a minimum fixed investment amount above 3 billion TL shall be deemed strategic investments. However, the interest subsidy to be granted for such investments shall not exceed 700,000 TL.

Customs duties exemption

ARTICLE 9 - (1) Within the scope of the incentive certificate, import of investment goods machinery and equipment, import of CKD components and parts in automobile and light commercial vehicle investments provided that it remains within investment period, and import of hulls in investments for the construction of yachts above fifty meters and ships are exempted from customs duty in accordance with the Import Regime Decree in effect.
(2) If bus, tow truck (excluding those with green motors in conformity with Euro norms), furniture, motorboats, trucks (excluding off-road dump trucks which are not allowed to highways), trans-mixers, concrete plants, forklifts, and concrete pumps are imported within the scope of incentive certificate, customs duties at the rate specified by the current Import Regime Decree are collected. Also, the import of spare parts not exceeding five percent of the cost of machinery and equipment may be imported without providing and customs duty exemption and added to the fixed investment amount.
(3) By considering the sectoral restrictions, following may be deemed suitable by the Ministry;
a) Used or renewed machinery and equipment (excluding land transport vehicles) deemed as appropriate for import in accordance with the Import Regime Decree and the machinery and equipment eligible for import according to Article 7 of the Import Regime Decree can be included within the scope of the incentive certificate,
b) The import of the entire used facility upon evaluation to be made on basis of the project.
(4) Used or renewed machinery and equipment within the scope of incentive certificates for print, press, textile, ready-made clothing and confection investments cannot be imported.
(5) For investments to be realized by the financial leasing method, import transactions are performed by considering the incentive certificate of the investor without issuing an individual investment certificate on behalf of the financial leasing company. The investor and the financial leasing company are severally liable for the import transactions.
(6) Import of machinery and equipment, concerning the investments for which application for incentive certificate is made but not concluded yet, is permitted by the Ministry for Customs and Trade, upon approval of the Ministry, provided that a guarantee in the total amount of tax and other deductions that would be exempted under the investment certificate is deposited. In imports against collateral, the maximum one-time term for collaterals is six months, which begins when the goods are released for free circulation. In case the incentive certificate is not granted during this period, within three months from the end of the term the investor may apply directly to the Ministry of Customs and Trade to extend the term. The start date of the extended term shall be the expiration date of the previous term. The investor must apply to the Ministry of Customs and Trade with the incentive certificate and the annexed list of imported machinery and equipment in order to release the collateral. Otherwise, amount collected as guarantee is retained as revenue.
(7) If a new investment is made concerning the production of automobiles with a minimum capacity of one hundred thousand pieces/year, or if the capacity of existing facilities is increased by minimum one hundred thousand pieces/year, the investors are permitted to import automobiles in A, B and C segments without being subjected to any customs duties after the fixed investment amount registered to the incentive certificate is realized by twenty percent, provided these are within the investment period. The total number of automobiles that are permitted to be imported within the scope of the incentive certificate cannot exceed fifteen percent of the additional capacity registered in the certificate. However, if the certificate contains also the production of motors, the investor is allowed to import automobiles from the above mentioned segments up to an additional fifteen percent of the motor production capacity (if the motor production capacity is greater than the automobile production capacity, the automobile capacity shall prevail).

VAT exemption and return

ARTICLE 10 - (1) In accordance with the Law on Value Added Tax no. 3065 and dated 25/10/1984, deliveries of imported or domestic machinery and equipment to be made within the scope of an incentive certificate to the investors that posses an incentive certificate can be exempted from VAT. The same provision applies also to the transfer transactions of the incentive certificate or machinery and equipment contained within the scope of incentive certificate and the partial delivery of the goods stated as sets, units, kits and etc. in the machinery and equipment lists.

(2) Building-construction expenditures to be made within the scope of strategic investments of above a fixed investment amount of five hundred million Turkish Liras may benefit from VAT return.

Interest support

ARTICLE 11 - (1) Upon request, for investments that would benefit from supports within the scope of regional incentive implementations and strategic investments, as well as the R&D and environment investments, the following points of interest rate or profit share to be paid for the investment loans extended by the banks with a maturity of at least one year and not exceeding seventy percent of the fixed investment amount recorded in the incentive certificate can be compensated from the budget resources for the first five years at maximum upon the approval of the Ministry;

a) for the regional investments to be realized in Region 3, three points for the loans in Turkish Lira, one point for the foreign currency and foreign exchange loans,

b) for the regional investments to be realized in Region 4, four points for the loans in Turkish Lira, one point for the foreign currency and foreign exchange loans,

c) for the regional investments to be realized in Region 5, five points for the loans in Turkish Lira, two points for the foreign currency and foreign exchange loans,

d) for the regional investments to be realized in Region 6, seven points for the loans in Turkish Lira, two points for the foreign currency and foreign exchange loans,

e) for the strategic investments, R&D investments and environment investments to be realized in any region regardless of the regions, five points for the loans in Turkish Lira, two points for the foreign currency and foreign exchange loans,

(2) For those investments covered under incentive certificates containing interest support and to be realized with financial leasing method, interest support can be supplied under the same conditions provided that a disbursement plan including interest and profit share payments is prepared.

(3) The amount of interest support to be provided on project basis within the scope of regional investment implementations cannot exceed five hundred thousand Turkish Liras in Region 3, six hundred thousand Turkish Liras in Region 4, seven hundred thousand Turkish Liras in Region 5 and nine hundred thousand Turkish Liras in Region 6.

(4) Regardless of the region, the amount of interest support cannot exceed five hundred thousand Turkish Lira for R&D investments and environment investments, fifty million Turkish Liras provided that this does not exceed five percent of the fixed investment amount for strategic investments.

(5) (Amended: RG-9/5/2014-28995) (Amended: RG-8/4/2015-29320)(Amended: RG- 8/4/2016-29678)

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

(7) Interest support shall not apply to investments for used machinery and equipment and for investments made by State institutions and organizations including public economic enterprises and public occupational organizations.

(8) It is not admissible to apply by more than one intermediary for interest support in relation with the investment within the scope of the same incentive certificate. However, it is admissible to apply by more than one intermediary for interest support in relation with strategic investments.

(9) In case of failure by the investor 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 the Ministry within the shortest time and upon the notification the Ministry suspends the payments of the interest support. In case of a subsequent notification by the intermediary institution to the Ministry about fulfillment of reimbursement obligation by the investor, the interest support payments are resumed for the remaining periods, without granting an extension period on the payment dates specified at the beginning. In case of failure in obligations regarding the loan reimbursement for the second time, payment of interest support is terminated.

(10) In case of transfer of the investment 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 the approval of the intermediary institution is obtained, payment of interest support is proceeded for the new investor in accordance with the new

disbursement plan to be issued for the remaining part of the loan without making any modification in the previous plan concerning the maturity, amount and similar conditions. Otherwise, the interest support implementation is ceased.

(11) 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 the Bank by applying the interest or profit share rate specified for a loan within this scope by the relevant bank to the interest support amount already paid by the Ministry, for financial leasing companies the total amount determined by applying the interest or profit share specified in issuance of the disbursement plan to the interest support amount already paid are required to be deposited in the account of accounting unit within five work days to be retained as revenue to the budget. Otherwise, the same amounts are collected by the Ministry;

a) Through transfer from the reserve account in Central Bank of Turkey or by exercising other means of legal remedy for banks,

b) By applying the provisions of the Procedure Law on Collection of Public Claims, law no. 6183 dated 21/7/1953, for financial leasing companies,

(12) In case the interest or profit share rates applied by the intermediary institutions fall below the interest support point determined by regions, the rate applied by the intermediary institution shall be taken into account.

Social security premium employer share support

ARTICLE 12 - (1) For large scale investments, strategic investments and the investments supported within the scope of regional incentive implementations, part of employers share in social security premium corresponding to minimum wage amount is compensated from the budget of the Ministry for the employments specified below provided that the employment recorded in the incentive certificate whose completion visa is issued is not exceeded;

a) for completely new investments, all employment created by the investment realized within the scope of the incentive certificate,

b) for all other types of investments, following the completion of the investment, amount of employment created by the investment within the scope of the investment certificate and added to the average number of employees notified to the Social Security Institution with the monthly premium and service document in the last six months before commencement of the investment (for investments bearing seasonal characteristics, preceding years' seasonal average employment figures are taken into account).

(2) Investments which are supported within the scope of large scale investments and regional investment implementations, the above mentioned support shall be implemented for the periods as stated below.

Regions	Duration of Implementation
1	2 years
2	3 years
3	5 years
4	6 years
5	7 years
6	10 years

(3) For strategic investments, this support is implemented for ten years in Region 6 and for seven years in all other regions.

(4) The amount of the social security premium employer share support benefited from may not exceed the rates specified below for fixed investment amount concerning the investments supported under regional incentive implementations and for large scale investments.

	Regional Incentive Implementations	Large-Scale Investments
Regions	Insurance Premium Employer Share / Fixed Investment Amount Ratio (%)	Insurance Premium Employer Share / Fixed Investment Amount Ratio (%)
1	10	3
2	15	5
3	20	8
4	25	10
5	35	11

(5) For strategic investments, the amount of the social security premium employer share shall not exceed fifteen percent of the fixed investment amount in Region 1, 2, 3, 4, and 5.
(6) In order for the premiums corresponding to employers' share are compensated, employers are required to submit the monthly premium and service documents for the employees they employ to the Social Security Institution within the legally prescribed period in accordance with the Social Security and General Health Insurance Law No 5510 dated 31/5/2006 and the amount that corresponds to the employee's share in social security premium and the amount representing the portion of the employers' share that is not compensated by Ministry must be paid within the legally prescribed period. 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 Ministry is collected from the employer.
(7) For shipbuilding investments in shipyards that are supported under general incentive implementations, the portion of social security premium employer share corresponding to the minimum wage to be paid for employees employed in building the ship registered in the certificate may be covered by the Ministry without requiring the completion visa. This support can be applied for maximum eighteen months beginning from the start date of the investment, even if the ship building activity takes longer. Yachts, floating facilities and marine vehicles are considered within this scope. For prospecting investments, the subsidy may be granted before the completion visa is issued, in line with the terms specified in paragraph two.
(8) In the facility for the investment contained in the incentive certificate for which this support shall be applied, the number of employees employed under the same social security workplace number of the employer by the sub-contractors specified in the relevant regulation may also count towards this support.
(9) The procedures and principles for the transfers to the Social Security Institution are determined by the Ministry.

Social security premium support

ARTICLE 13 - (1) According to this Decree in Region 6; for additional employment to be created by the investment to be realized in line with the incentive certificate within the scope of large scale investments, strategic investments and regional incentive implementations, the portion of the social security employer share corresponding to the minimum wage to be paid to the Social Security Institution by the employer may be paid by the Ministry budget on behalf of the employer for ten years following the issuance of completion visa provided that the number of employment registered in incentive certificate whose completion visa is issued is not exceeded.
(2) In order to benefit from this support, the monthly premium and service documents have to be submitted in the legally prescribed period to the Social Security Institution and the employee share of the premium, which is not covered by the Ministry should be duly and timely paid. In case of late payment of the premiums to be paid by the investor who benefit from this support, the overdue fine arising out of late payment to the Social Security Institution by the Ministry is collected from the employer.
(3) The provision stated in paragraph eight of Article 12 may also be applied to the social security premium support.

Income tax stoppage support

ARTICLE 14 - (1) For additional employment created by the investments to be realized within the scope of the incentive certificates issued for Region 6 according to this Decree, the income tax that is calculated on basis of the portion of the employees' wages that corresponds to the minimum wage shall be cancelled from the tax accrual by means of tax declaration to be submitted for ten years starting from the whole or partial commissioning of the investment provided that the number of employees registered in the certificate is not exceeded.
(2) In case the investment is not completed or the incentive certificate is cancelled, all taxes that are cancelled within the scope of the income tax stoppage support shall be collected together with delay interest, but without tax loss

fines.
(3) In case the investment is transferred before it is commissioned, the transferee shall be entitled to benefit from the same income tax stoppage support, provided the transferee fulfills the same conditions.
(4) In case the investment is transferred after it is commissioned wholly or partially, the transferee shall be entitled to benefit from the income tax stoppage support after the date of transfer and the transferor until the date of transfer.

Tax discount

ARTICLE 15 - (1) For large scale investments and investments to be realized within the scope of the regional incentive implementations, the corporate tax or income tax pursuant to article 32/A of Law No 5520 shall be applied with reduction at the following rates until the estimated investment contribution amount is attained.

	Regional Incentive Implementations		Large Scale Investments	
Regions	Investment contribution rate (%)	Corporate tax or income tax reduction rate (%)	Investment contribution rate (%)	Corporate tax or income tax reduction rate (%)
1	15	50	25	50
2	20	55	30	55
3	25	60	35	60
4	30	70	40	70
5	40	80	50	80
6	50	90	60	90

(2)(Amended: RG-9/5/2014-28995) (Amended: RG-8/4/2015-29320)(Amended: RG-8/4/2016-29678)
(3) For strategic investments, the tax discount rate to be applied shall be ninety percent and investment contribution rate shall be fifty percent in all regions.
(4) Investment contribution amount that is to be applied within the scope of this Article, means the discounted income or corporate tax that is paid by the state by remission to collect, and the rate to be calculated by dividing this amount to the total investment amount means the investment contribution rate.
(5) Income or corporate tax may be applied to the profits of the investor during the investment period not exceeding the amount of the investment expenditure incurred to be calculated according to this article and exceeding 80 percent of the total investment contribution amount.
(6) Investments made in connection to land, building land, royalty, spare parts and expenditures which are not part of amortisement, also institutions that operate under Law No. 5520 in the finance and insurance field, joint ventures, investments realized under Law No. 4283 on Establishing and Operating Electric Power Plants and Sale of Energy through the Build-Operate Model and Law No. 3996 Regarding the Realization of Certain Investments and Services by the Build-Operate-Transfer Model and royalty contracts shall not benefit from tax discount support.
(7) The reduction rate does not apply in taxation through withholding (stoppage).
(8) Regarding priority investments as stated in Article 17 of this Decree, tax deduction support for investments with a fixed amount of 1 billion TL or above shall be subject to a 10 point increase to the investment contribution rates valid in Region 5.

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Investment land allocation

ARTICLE 16 - (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 scale investments, strategic investments and investments to benefit from regional supports with incentive certificate issued by the Ministry.

(2) Investments pursuant to paragraph six of Article 15 are not subject to land allocation.

Primary investment subjects

ARTICLE 17 - (1) The following investment subjects may benefit from regional supports in Region 5. However, if these investments are located in Region 6, they are subject to the regional supports in the Region they are located.

a) Investments for cargo and/or passenger transportation by seaway.

b) Railway investments of the private sector for intercity cargo and/or passenger transportation and railway investments for urban cargo transportation.

c) Test centers wind tunnels and similar investments (automotive, space and defense industry).

ç) Thermal resort or accommodation investments located in Cultural or Touristic Reserve and Development areas, and suitable to receive local grants.

d) Tourism accommodation investments to be realized in Culture and Tourism Protection and Development Regions and eligible for regional supports.

e) (Repealed: RG-8/4/2015-29320)

f) (Amended: RG-8/4/2015-29320) Defense industry investments made in line with a project approval from the Undersecretariat for Defense Industries.

g) Investments in the fields of defense, aviation and space which are to be realized after the project approval of the Ministry for Defense and with a minimum amount of twenty million Turkish Liras.

ğ) (Amended: RG-9/5/2014-28995) Nursery, daycare center; pre-, primary, secondary and high school investments made by the private sector.

h) (Amended: RG-13/10/2012-28440) Investments for the manufacture of products and parts developed as a result of the Ministry of Science, Industry and Technology, TÜBİTAK and KOSGEB-supported projects.

ı) (Annex: RG-15/2/2013-28560) Investments in motor vehicle industry with a minimum amount of 300 million TL, engine investments of 75 million TL and above, and engine component/drivetrain & components and motor vehicle electronics investments of 20 million TL and above.

i) (Annex: RG-15/2/2013-28560) Power generation investments that use as input mines that have a valid mine operation license by the Ministry of Energy and Natural Resources, and are in the 4-b group as per Article 2 of the Mining Law No. 3213.

j) (Annex: RG-9/5/2014-28995) In accordance with the project approval from the Ministry of Energy and Natural Resources, and with the exception of the investments specified in the list of "Non-Incentivized Investments" in Annex 4, energy efficiency investments for existing manufacturing plants with an annual energy consumption of 500 tons of oil equivalent (TOE), achieving an energy saving of 20% per unit of product, and have a maximum return of investment of 5 years.

k) (Annex: RG-9/5/2014-28995) Investments towards generating energy from waste heat in facilities (with the exception of those in energy plants using natural gas as fuel).

l) (Annex: RG-9/5/2014-28995) Liquid natural gas (LNG) and underground natural gas storage investments of 50 million TL and above.

m) (Annex: RG-06/08/2014-29080) Investments in carbon fiber production or carbon fiber composite material production alongside carbon fiber production.

n) (Annex: RG-8/4/2015-29320) Investments in high-tech industry goods production as per the OECD definition of technological intensity. (US-97 Code: 2423, 30, 32, 33 and 353)

o) (Annex: RG-8/4/2015-29320) Prospecting investments in licensed areas by investors with a valid Prospecting License or Certificate prepared in accordance with the Mining Law.

Investments to benefit from sub-region support

ARTICLE 18 - (1) Investments with incentive certificates within the scope of large scale investments or regional incentive implementations may benefit from tax discount and social security premium employer share support over the rates and periods valid in one region below the region they exist, provided that they satisfy at least one of the following conditions.

a) If the investment is realized in an organized industrial zone (OIZ).

b) If the investment is realized by an investor who has at least five real person or legal entity partners in the same sector and the investment provides integration to the field of common activity.

(2) The social security premium employer share support for large scale investments and investments within the scope of regional incentive implementations to be realized in Region 6 in accordance with this Article shall be applied by adding two years to the effective period in the Region, and the tax discount support shall be applied by adding five points to the investment contribution rate effective in the Region.

R&D and environment investments

ARTICLE 19 - (1) R&D investments may benefit from VAT exception, customs duty exemption and interest support. If the mentioned investments are in Region 6, they may also benefit from income tax stoppage and social security premium support.

Procedures to be executed by local units

ARTICLE 20 - (1) Incentive certificate is issued and sent to Ministry for evaluation for those incentive certificate applications submitted to local units and found appropriate. Incentive certificates found to be appropriate by the Ministry are approved and returned to the relevant local units.

(2) All the procedures, excluding those mentioned in the subparagraph (b) of third paragraph of Article 9 and Article 22 and 23 of this Decree, are concluded by the related local unit who has issued the incentive certificate.

(3) Concerning the investments whose completion visas shall be issued, the relevant local units shall determine the realization of the relevant investments and notify the Ministry according to the format to be determined by the communiqué. The procedures related to completion visa are not deemed to be finalized unless approved by the Ministry.

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

(5) The local units which are determined to be in breach of the provisions of this Decree are withdrawn from their duties by decision of the Ministry and shall not be assigned for duty before necessary measurements are taken.

(6) The Development Agencies monitor the realization of the investments within the scope of incentive certificates issued by the Ministry and report the development status to the Ministry in six months periods.

Payments to be made from the budget

ARTICLE 21 - (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 loans payable in accordance with the Council of Ministers' Decrees published previously.

c) Amounts payable regarding support items foreseen in accordance with the provisions of previous Decrees concerning the State incentives to investments.

d) Return of the amounts which are over-deposited inadvertently or deposited in excess for the incentive certificate application and loss of the documents.

e) The amounts which are required to be reimbursed at the end of the court trials concluded adversely in connection with the claims related to state incentives to investments and expenses such as court and execution fees and charges.

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

Transfer, sale, export and rental

ARTICLE 22 - (1) Transfer, sale, export and rental of the machinery and equipment within the scope of the incentive certificate with investment completion visa is permitted after a period of five years following the procurement of the subject investment goods.

(2) In case the machinery and equipment related with investments, whose investment is completed within the scope of the incentive certificate but the completion visa is not issued, are sold after five years as of the date of procurement, and the undertaking has been in operation at least for five years, the Ministry may issue completion visa without imposing any sanctions.

(3) Without taking into consideration whether the completion visa has been issued, the Ministry is authorized for giving permission to;

a) transfer to any other investment with incentive certificate,

b) the sale to another investor not holding an incentive certificate,

c) the exportation,

d) the rental,

of machinery and equipment, that have not fulfilled a service span of five years, partially without disturbing the integrity of the investment or entirely.

(4) Permission of sale for machinery and equipment whose completion visa has not been issued or that have not fulfilled a service span of five years despite its completion visa has been issued, can be granted on the condition that investment integrity is maintained. In such cases, the support items provided for the machinery and equipment for which permission of sale is granted cannot be recovered. However, in case of cancellation of the investor's incentive certificate for any reason following the grant of sale permission, the support items provided for the relevant machinery and equipment are recovered partially or entirely according to the related legislation.

(5) In case of selling or causing to be sold without permission the machinery and equipment that have not fulfilled the period of five years, regardless of the issuance of a completion visa for them, such issue is to be reported to the Ministry as soon as possible. In such a case, support items benefited by means of uncollected customs duties and VAT as well as discounted corporate or income tax, if any, for the sold machinery and equipment are recovered according to the related legislation. In case of decrease in the maximum loan 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 loan is recovered in accordance with Article 11 and uncollected Resource Utilization Support Fund cut-offs are recovered according to relevant legislation.

(6) The rental or free temporary transfer of machinery and equipment procured within the scope of the incentive certificate, to another investor on the condition of purchasing the resulting goods or services by the investor that holds the incentive certificate is subject to the consent of the Ministry.

(7) In case of commencement of execution proceedings or insolvency procedure under court decision against the investors,

completion visa of the incentive certificate can be issued by the Ministry for those investments contained in incentive certificate for which completion visa can be issued and the visa for special conditions registered in the certificate can be issued upon the application made by the investor, execution or insolvency authority before the date of finalization of sale by execution or insolvency. However, in case of finalization of sale transaction, the support items benefited for the machinery and equipment, which have not yet completed the periods prescribed for sale, if any, as of the finalization date, are recovered according to the provisions of the relevant legislation.
(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 23 - (1) The large scale investments and investments within the scope of regional incentive implementations are 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 Ministry, investments can be moved to other regions if the subject of investment is included among the subjects to be supported in the region to be moved to. Regarding relocations to upper regions with less support, from one OIZ (Organized Industrial Zone) to outside the OIZ or within the same region or to regions where concerned subject of investment is not supported, the portion that exceeds the already benefited support and the support items not included in the new region 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.
(2) Completed investments which have been maintained for at least five years in the region concerned but whose completion visa is not issued yet are required to apply to the Ministry for the issuance of completion visa prior to relocation. Relocation requests of such investments may receive consent after relocation as well.
(3) Request of relocation of investments benefiting from incentive implementations, including the investment period, are evaluated and concluded by the Ministry per project basis.

Investment period and completion visa

ARTICLE 24 - (1) The starting date of the investment is the date of the application for the incentive certificate to the Ministry or to the relevant local unit. However, for an investment to be deemed to have started, it is necessary to make an expenditure of at least ten percent of the fixed investment amount (this amount is at least five million Turkish Lira for investments with a fixed investment amount above fifty million Turkish Lira) for land, infrastructure, building-construction, machinery and equipment (advance payments and down payments included) and other investment expenditures, by taking into consideration the fixed investment amount on the initial issuance date of the incentive certificate.
(2) Investments within the scope of incentive certificates should be realized within the period foreseen as a result of the assessment performed on basis of the project. In case of failure in realization of the investment within the foreseen period, the investment period can be extended up to half of the initial period registered in the incentive certificate. If such additional period is calculated less than a year, the period may be applied as a full year.
(3) In the case where necessary permissions and licenses from state institutions or organizations according to relevant legislation could not be obtained or the investors stop activity or conduct due to practices of state institutions and organizations, the investment cannot be completed within its period due to force majeure or state of emergency and such situation is documented by the investor, the Ministry may grant an additional period by considering the situation.
(4) Investors are required to apply to the Ministry or authorized local unit which has issued the incentive certificate, to obtain the completion visa within six months following the expiry of the initial or extension period. In case of failure of such application or if the incentive certificate is cancelled for any reason or a partial sanction has been imposed, the investor shall be liable for relevant fine arising from such delay.
(5) The Ministry may assign Development Agencies, Chambers of Industry and Commerce, Chambers of Industry, banks or the governorship of the province where the investment is located for the procedures regarding the completion visas of the investments.
(6) If deemed appropriate by the Ministry, completion visa procedures, including incentive certificates that are issued based on previous Decrees, may also be issued in relation to completion expertise report to be prepared by certified public accountant, in addition to information and documents prescribed by the relevant communiqué.
(7) Minimum fixed investment amount and completion visa is not mandatory for incentive certificates granted for public institutions and organizations.

Loss of documents

ARTICLE 25 - (1) In case of request by the investor for re-certification of the incentive certificate or its attachments due to loss of these documents, an amount of three hundred Turkish Liras for each document is required to be deposited to the account of the Circulating Capital Directorate of the Ministry except for situations of force majeure and state of emergency specified by the relevant communiqué. This amount is certainly non-refundable.

Implementation

ARTICLE 26 - (1) Implementation of the support items foreseen in the incentive certificate by related public authorities and institutions is obligatory.
(2) The Ministry may delegate the implementation authority concerning certain procedures within the scope of this Decree to other public authorities and institutions within the framework of procedures and principles to be determined by the

communiqués.

Authorities and auditing

ARTICLE 27 - (1) In order to implement this Decree the Ministry shall have the authority;

a) to determine the procedures and principles regarding the implementation and to give instructions,

b) to take necessary measurements by considering macroeconomic policies and developing conditions and make relevant arrangements,

c) to demand all kind of necessary additional information, documentation, opinion, permission, license etc. from the relevant persons, institutions and organizations,

d) to inspect and finalize special situations which are not mentioned in this Decree, to give opinion, to perform necessary procedures in relation to the incentive certificate in cases of force majeure and state of emergency situations and to solve disputes that may arise during the implementation,

e) to audit the compliance to the conditions stated in the incentive certificate and take necessary measures accordingly,

(2) It is mandatory during auditing to provide all relevant information and documents that are requested by the inspection officers and to submit certified copies of the documents and to grant access for on-site inspection.

Sanctions

ARTICLE 28 - (1) Preserving the rules of the second paragraph of this Article, any breach of the provisions in this Decree or implementation regulations, incompliance to the terms and conditions of the incentive certificate, forgery on the incentive certificate or its attachments, falsely provided information issuance and use, forged document use, sale of the machinery and equipment that is within the scope of the incentive certificate before the allowed period, including due to law enforcement and bankruptcy, or cause such sale, uncompleted investments within the given period of the incentive certificate, incompliance to the investment amounts will result with the cancellation of the incentive certificate.

(2) In cases where the investors have not completely fulfilled their obligations but where it is also not deemed as necessary to cancel the incentive certificate, some parts of the provided supports, which have been granted in relation to the certificate shall be taken back as sanction.

(3) In case the incentive certificates are cancelled or partial sanctions are applied, the supports that are provided shall be taken back from the investor in accordance with the provisions of Law No. 6183.

(4) The part of the sanction that correspond to machinery and equipment that is subject to financial leasing, which is imposed in cases where the investors have not completely fulfilled their obligations, may also be partially or entirely applied to financial leasing companies.

Benefiting from other supports

ARTICLE 29 - (1) Investment expenditures which benefit from the support items within the scope of this Decree shall not benefit from support items provided by other state institutions or organizations. It is not admissible to apply to the Ministry to benefit from supports within the scope of this Decree, for investment expenditures that are supported or will be supported by other state institutions or organizations. In case of breach of this Article, the supports which have been granted under this Decree shall be taken back in accordance with the provisions of the relevant legislation. However, investments by other public institutions and organizations, receiving subsidized loan support alone, may benefit from other forms of support within the scope of this Decree.

Repealed legislation

ARTICLE 30 - (1) The "Decree Concerning State Incentives To Investments" which entered into force under the Council of Minister's Decree dated 14/7/2009 and No. 2009/15199 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 new incentive certificate can be evaluated in accordance with the provisions of this Decree.

Implementation regarding previous Decrees

PROVISIONAL ARTICLE 2 - (1) Implementations in relation to incentive certificates that have been issued before this Decree has come into force shall continue within the frame of the relevant Decree and other related Decrees. However, in relation to Council of Ministers Decree No. 2009/15199, all issued incentive certificates based on the applications made between 1/1/2012 until the date of publishing of this Decree shall benefit from the favorable provisions of this Decree if requested.

(2) In case of transfer of the machinery and equipment that has been procured within the scope of incentive certificates that have been issued based on previous Decrees, the transferee investor of such machinery and equipment shall not be entitled to benefit from other supports apart from the general incentive implementations. However, regarding transfers between certificates of the same investor, the machinery and equipment obtained within the scope of the other certificate during the period between the date of the application for the incentive certificate and the certificate date are eligible to receive all forms of support registered in the certificate.

(3) The second paragraph of Article 22 and the second and seventh paragraphs of Article 24 of this Decree also apply to the incentive certificates issued according to previous Decrees. This provision also applies to the investments that are within the scope of incentive certificates that are cancelled but do not have any sanctions imposed on or investments that have sanctions imposed on but not collected yet.

(4) The completion visa procedures for those incentive certificates that have been issued according to previous Council of Ministers Decrees and that contain Resource Utilization Support Premiums, can be issued directly by the Ministry based

on reports which have been prepared by the bank after physical, financial and technical inspections and on which the premium payments are based.

(5) Those investment certificates for the investments to be realized in Van province, whose investment period including the additional period has not expired as of 23/10/2011 may be granted an additional period equal to the period registered on the certificate upon request.

PROVISIONAL ARTICLE 3- (1) Favorable provisions specified in Article 2 of the Decree (2014/7273) that form the basis of this Article may, upon request, be applied to incentive certificates granted for applications made after January 1, 2012.

PROVISIONAL ARTICLE 4- (1) In accordance with Article 9, paragraph 6 of this Decree, imports against collateral that have so far not received an extension within the prescribed period or forfeited the collateral in question are eligible for an extension by the Ministry of Customs and Trade upon application within two months of the issuance of this Decree. This provision also applies to investments granted permission by previous Decrees to import against collateral. (2) Favorable provisions of the Decree may, upon request, be applied to incentive certificates granted for applications made after January 1, 2012.

PROVISIONAL ARTICLE 5- (1) Within the scope of incentive certificates granted based on this Decree, deductions to income and corporate taxes for investment expenses made between January 1, 2015 and December 31, 2016 shall be calculating based on the investment support amount, and may not exceed the actual investment expenses. Such deductions may also be applied to revenues generated by the investor's operations in other fields, on condition that they do not exceed the amounts specified herein in relation to the total investment support amount: a) For large-scale and regional investments: 50% in Region 1, 55% in Region 2, 60% in Region 3, 65% in Region 4, 70% in Region 5, and 80% in Region 6; b) For strategic investments, 80% in Region 6, 70% in other Regions.

Entry into force
ARTICLE 31 - (1) This Decree shall enter into force on the day of its publication.
Enforcement
ARTICLE 32 - (1) Provisions of this Decree shall be enforced by the Minister for Economy.

EK-1

YATIRIM TEŞVİK UYGULAMALARINDA BÖLGELER

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

EK-2 A

BÖLGESEL DESTEKLERDEN FAYDALANABİLECEK SEKTÖRLER VE BÖLGELER İTİBARİYLE ASGARİ YATIRIM TUTARLARI VEYA KAPASİTELERİ

Sektör Kodu	US-97 Kodu	Bölgesel Teşviklerden Yararlanacak Sektörler	1. Bölge	2. Bölge	3. Bölge	4. Bölge	5. Bölge	6. Bölge
1	0121	Entegre damızlık hayvancılık yatırımları dahil olmak üzere entegre hayvancılık yatırımları (dipnot 5'te belirtilen asgari kapasite şartlarına uymayan yatırımlar hariç)	1 Milyon TL	1 Milyon TL	500 Bin TL	500 Bin TL	500 Bin TL	500 Bin TL
2	0500.0.04	Su ürünleri yetiştiriciliği (balık yavrusu ve yumurtası üretimi dahil)	1 Milyon TL	1 Milyon TL	500 Bin TL	500 Bin TL	500 Bin TL	500 Bin TL
3	15	Gıda ürünleri ve içecek imalatı (dip not 6'da belirtilen yatırım konuları hariç)	2 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
4	17	Tekstil ürünleri imalatı (dip not 8'de belirtilen şartları sağlamayan iplik ve dokuma yatırımları hariç)	Tekstilin aprelenmesi yatırımları için 10 Milyon TL, diğer yatırım konularında 2 Milyon TL	Tekstilin aprelenmesi yatırımları için 10 Milyon TL, diğer yatırım konularında 2 Milyon TL	Tekstilin aprelenmesi yatırımları için 10 Milyon TL, diğer yatırım konularında 1 Milyon TL	Tekstilin aprelenmesi yatırımları için 10 Milyon TL, diğer yatırım konularında 1 Milyon TL	Tekstilin aprelenmesi yatırımları için 10 Milyon TL, diğer yatırım konularında 1 Milyon TL	500 Bin TL
5	18	Giyim eşyası imalatı	Desteklenmemektedir	Desteklenmemektedir	1 Milyon TL'nin üzerindeki tevsi ve modernizasyon yatırımları	1 Milyon TL'nin üzerindeki tevsi ve modernizasyon yatırımları	500 Bin TL	500 Bin TL
6	19	Derinin tabaklanması ve işlenmesi	1 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL	500 Bin TL	500 Bin TL
7	1911	Derinin tabaklanması, işlenmesi (sadece İstanbul Deri İhtisas OSB ve Tuzla OSB'de yapılacak yatırımlar)	1 Milyon TL	-	-	-	-	-
8	1912 ve 1920	Bavul, el çantası, saraciye, ayakkabı vb imalatı	1 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL	500 Bin TL	500 Bin TL
9	20	Ağaç ve mantar ürünleri imalatı (mobilya hariç), hasır ve buna benzer örülerek yapılan maddelerin imalatı	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
10	21	Kağıt ve kağıt ürünleri imalatı	10 Milyon TL	10 Milyon TL	10 Milyon TL	10 Milyon TL	10 Milyon TL	500 Bin TL
11	24	Kimyasal madde ve ürünlerin imalatı	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
12	2412	Kimyasal Gübre ve Azotlu Bileşenlerin İmalatı	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
13	2421	Pestisit (haşarat ilacı) ve diğer zirai-kimyasal ürünlerin imalatı	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
14	2423	İlaç/eczacılıkta ve tıpta kullanılan kimyasal ve bitkisel kaynaklı ürünlerin imalatı	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
15	2424	Parfüm ile kozmetik ve tuvalet malzemeleri imalatı	1 Milyon TL	1 Milyon TL	1 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
16	2429.1	Patlayıcı madde imalatı	2 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL	500 Bin TL
17	2511	İç ve dış lastik imalatı	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
18	26 (261, 2693.2, 2694.1, 2695.3 ve 2695.4 hariç)	Metalik olmayan mineral ürünlerin imalatı (cam ve cam ürünleri, fırınlanmış kilden kiremit, briket, tuğla ve inşaat malzemeleri, çimento, hazır beton ve harç hariç)	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
19	26 (2610.2.03.01, 2693.2, 2694.1, 2695.3, 2695.4 hariç)	Metalik olmayan mineral ürünlerin imalatı (çok katlı yalıtım camları, kiremit, briket, tuğla, çimento, hazır beton ve harç hariç)	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
20	26 (2693.2, 2694.1, 2695.1, 2695.3, 2695.4, 2610.2.03.01 hariç)	Metalik olmayan mineral ürünlerin imalatı (fırınlanmış kilden, kiremit, biriket, tuğla ve inşaat malzemeleri, çimento, inşaat amaçlı beton ürünleri, hazır beton, harç, çok katlı yalıtım camları hariç)	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
21	2610.1, 2610.2 (2610.2.03.01 hariç), 2610.3, 2610.4	Düz cam, düz camın şekillendirilmesi ve işlenmesi (çok katlı yalıtım camları hariç) çukur cam ve cam elyafı imalatı	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL

EK-2 A

BÖLGESEL DESTEKLERDEN FAYDALANABİLECEK SEKTÖRLER VE BÖLGELER İTİBARİYLE ASGARİ YATIRIM TUTARLARI VEYA KAPASİTELERİ

Sektör Kodu	US-97 Kodu	Bölgesel Teşviklerden Yararlanacak Sektörler	1. Bölge	2. Bölge	3. Bölge	4. Bölge	5. Bölge	6. Bölge
22	2610.1, 2610.2 (2610.2.03.01 hariç), 2610.3, 2610.4, 2610.5.07, 2691.3	Düz cam, düz camın şekillendirilmesi ve işlenmesi (çok katlı yalıtım camları hariç) çukur cam, cam elyaf ve camdan elektrik izolatörleri ve seramik yalıtım malzemeleri imalatı	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
23	2691.2, 2691.3, 2693.1	Seramikten yapılan sıhhi ürünler, seramik yalıtım malzemeleri, seramik karo ve kalıdırım taşı imalatı	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
24	2695.1	İnşaat amaçlı beton ürünleri imalatı	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
25	2695.1, 2694.2.01, 2694.3.01	Metalik olmayan mineral ürünlerin imalatı; inşaat amaçlı beton ürünleri imalatı, kireç, alçı	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
26	2695.1, 2699.2.06.30	İnşaat amaçlı beton ürünleri imalatı ve ısı veya ses izole edici eşya ve karışımlar	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
27	2720, 273	Demir-çelik dışındaki ana metal sanayi, metal döküm sanayi	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
28	28	Metal eşya	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
29	2812.2, 2813	Merkezi ısıtma radyatörleri ve kazanlarının imalatı, buhar kazanı imalatı (merkezi kalorifer kazanları hariç)	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
30	29	Makine ve teçhizat imalatı	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
31	2929	Sınai kalıp	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
32	30	Büro, muhasebe ve bilgi işlem makineleri imalatı	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
33	31	Elektrikli makine ve cihazları imalatı	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
34	32	Radyo, televizyon, haberleşme teçhizatı ve cihazları imalatı	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
35	33	Tıbbi aletler hassas ve optik aletler imalatı	1 Milyon TL	1 Milyon TL	500 Bin TL	500 Bin TL	500 Bin TL	500 Bin TL
36	34	Motorlu kara taşıtı ve yan sanayi	Motorlu kara taşıtlarında yatırım tutarı 50 Milyon TL; motorlu kara taşıtları yan sanayinde yatırım tutarı 4 Milyon TL	Motorlu kara taşıtlarında yatırım tutarı 50 Milyon TL; motorlu kara taşıtları yan sanayinde yatırım tutarı 3 Milyon TL	Motorlu kara taşıtlarında yatırım tutarı 50 Milyon TL; motorlu kara taşıtları yan sanayinde yatırım tutarı 2 Milyon TL	Motorlu kara taşıtlarında yatırım tutarı 50 Milyon TL; motorlu kara taşıtları yan sanayinde yatırım tutarı 1 Milyon TL	Motorlu kara taşıtlarında yatırım tutarı 50 Milyon TL; motorlu kara taşıtları yan sanayinde yatırım tutarı 1 Milyon TL	500 Bin TL
37	3530.0.15	Hava taşıtları ve motorlarının bakım ve onarımı	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
38	3591 ve 3592	Motosiklet ve bisiklet üretimi	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
39	361	Mobilya imalatı (sadece metal ve plastikten imal edilenler hariç)	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
40	361	Mobilya imalatı (sadece plastikten imal edilenler hariç)	4 Milyon TL	3 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
41	5510.1.01, 5510.2.01,5510.3.02, 5510.5.02, 5510.5.04	Oteller	3 yıldız ve üzeri	3 yıldız ve üzeri	3 yıldız ve üzeri	3 yıldız ve üzeri	3 yıldız ve üzeri	500 Bin TL
42	5510.3.01	Öğrenci yurtları	100 öğrenci	100 öğrenci	100 öğrenci	100 öğrenci	100 öğrenci	500 Bin TL
43	6302.0.01	Soğuk hava deposu hizmetleri	1.000 metrekare	1.000 metrekare	1.000 metrekare	500 metrekare	500 metrekare	500 metrekare
44	6302.0.03	Lisanslı depoculuk	2 Milyon TL	2 Milyon TL	1 Milyon TL	1 Milyon TL	1 Milyon TL	500 Bin TL
45	80 (809 hariç)	Eğitim hizmetleri (okul öncesi eğitim hizmetleri dahil, yetişkinlerin eğitilmesi ve diğer eğitim faaliyetleri hariç)	1 Milyon TL	1 Milyon TL	500 Bin TL	500 Bin TL	500 Bin TL	500 Bin TL
46	8511.0.01-05, 8511.0.99, 8531.0.01-03	Hastane yatırımı, huzurevi	Hastane: 1 Milyon TL Huzurevi: 100 kişi	Hastane: 1 Milyon TL Huzurevi: 100 kişi	Hastane: 500 Bin TL Huzurevi: 100 kişi	Hastane: 500 Bin TL Huzurevi: 100 kişi	Hastane: 500 Bin TL Huzurevi: 100 kişi	500 Bin TL
47		Akıllı çok fonksiyonlu teknik tekstil	1 Milyon TL	1 Milyon TL	500 Bin TL	500 Bin TL	500 Bin TL	500 Bin TL
48		Atık geri kazanım veya bertaraf tesisleri	1 Milyon TL	1 Milyon TL	500 Bin TL	500 Bin TL	500 Bin TL	500 Bin TL
49		Kömür gazı üretimi (sentez gazı)	50 Milyon TL	50 Milyon TL	50 Milyon TL	50 Milyon TL	50 Milyon TL	500 Bin TL

EK-2 A

BÖLGESEL DESTEKLERDEN FAYDALANABİLECEK SEKTÖRLER VE BÖLGELER İTİBARİYLE ASGARİ YATIRIM TUTARLARI VEYA KAPASİTELERİ

Sektör Kodu	US-97 Kodu	Bölgesel Teşviklerden Yararlanacak Sektörler	1. Bölge	2. Bölge	3. Bölge	4. Bölge	5. Bölge	6. Bölge
50		Seracılık	40 dekar	40 dekar	20 dekar	10 dekar	10 dekar	5 dekar

EK-2 B

İLLERİN BÖLGESEL DESTEKLERDEN YARARLANABİLECEK SEKTÖRLERİNE İLİŞKİN SEKTÖR NUMARALARI

BÖLGE	İL ADI	BÖLGESEL DESTEKLERDEN FAYDALANABİLECEK SEKTÖR NUMARALARI																													
	ANKARA	1	2	3	4	8	9	10	14	22	27	30	32	33	34	35	36	37	39	41	42	43	44	45	46	48	50				
	ANTALYA	1	2	3	9	10	13	14	15	24	27	30	32	33	34	35	37	39	41	42	43	44	45	46	48	50					
	BURSA	1	2	3	4	6	9	10	14	20	27	29	30	32	33	34	35	36	39	41	42	43	44	45	46	47	48	50			
1. BÖLGE	ESKİŞEHİR	1	2	3	4	9	10	14	20	27	29	30	32	33	34	35	36	39	41	42	43	44	45	46	47	48	49	50			
	İSTANBUL	7	14	31	32	34	35	42	45	46	48																				
	İZMİR	1	2	3	8	9	10	11	23	27	30	32	33	34	35	36	37	38	39	41	42	43	44	45	46	48	50				
	KOCAELİ	1	2	3	4	9	10	11	17	21	27	30	32	33	34	35	36	38	39	41	42	43	44	45	46	48	50				
	MUĞLA	1	2	3	4	9	10	20	27	30	32	33	34	35	36	38	39	41	42	43	44	45	46	47	48	49	50				
BÖLGE	İL ADI	BÖLGESEL DESTEKLERDEN FAYDALANABİLECEK SEKTÖR NUMARALARI																													
	ADANA	1	2	3	4	8	9	10	11	20	27	28	30	32	33	34	35	36	37	39	41	42	43	44	45	46	47	48	50		
	AYDIN	1	2	3	4	9	10	20	27	28	30	32	33	34	35	36	38	39	41	42	43	44	45	46	47	48	50				
	BOLU	1	2	3	4	6	9	10	11	21	27	28	30	32	33	34	35	36	38	39	41	42	43	44	45	46	48	50			
	ÇANAKKALE (Bozcaada ve Gökçeada ilçeleri hariç)	1	2	3	9	10	20	27	28	30	32	33	34	35	39	41	42	43	44	45	46	48	49	50							
2. BÖLGE	DENİZLİ	1	2	3	4	6	9	10	20	27	28	30	32	33	34	35	36	38	39	41	42	43	44	45	46	47	48	50			
	EDİRNE	1	2	3	4	9	10	14	20	27	28	30	32	33	34	35	36	38	39	41	42	43	44	45	46	47	48	50			
	ISPARTA	1	2	3	4	6	9	10	12	13	14	15	24	27	28	30	32	33	34	35	36	37	39	41	42	43	44	45	46	48	50
	KAYSERİ	1	2	3	4	9	10	11	20	27	28	30	32	33	34	35	36	40	41	42	43	44	45	46	47	48	50				
	KIRKLARELİ	1	2	3	4	9	10	14	20	27	28	30	32	33	34	35	36	38	39	41	42	43	44	45	46	47	48	50			
	KONYA	1	2	3	8	9	10	11	24	27	28	30	32	33	34	35	36	38	40	41	42	43	44	45	46	48	49	50			
	SAKARYA	1	2	3	4	9	10	11	21	27	28	30	32	33	34	35	36	38	39	41	42	43	44	45	46	48	50				
	YALOVA	1	2	3	4	9	10	11	21	27	28	30	32	33	34	35	36	38	39	41	42	43	44	45	46	48	50				
	TEKİRDAĞ	1	2	3	4	6	9	10	14	20	27	28	30	32	33	34	35	36	38	39	41	42	43	44	45	46	47	48	50		
BÖLGE	İL ADI	BÖLGESEL DESTEKLERDEN FAYDALANABİLECEK SEKTÖR NUMARALARI																													
	BALIKESİR	1	2	3	5	6	9	10	16	20	27	28	30	32	33	34	35	40	41	42	43	44	45	46	48	50					
	BİLECİK	1	2	3	4	5	9	10	14	20	27	28	30	32	33	34	35	36	40	41	42	43	44	45	46	47	48	50			
	BURDUR	1	2	3	4	5	8	9	10	13	14	15	24	27	28	30	32	33	34	35	36	40	41	42	43	44	45	46	48	50	
	GAZİANTEP	1	2	3	4	5	8	9	10	11	18	27	28	30	32	33	34	35	36	37	38	40	41	42	43	44	45	46	47	48	50
	KARABÜK	1	2	3	5	8	9	10	20	27	28	30	32	33	34	35	36	40	41	42	43	44	45	46	47	48	50				
	KARAMAN	1	2	3	5	8	9	10	11	24	27	28	30	32	33	34	35	36	38	40	41	42	43	44	45	46	48	50			
3. BÖLGE	MANİSA	1	2	3	4	5	9	10	14	20	27	28	30	32	33	34	35	36	38	40	41	42	43	44	45	46	47	48	49	50	
	MERSİN	1	2	3	4	5	8	9	10	11	20	27	28	30	32	33	34	35	36	40	41	42	43	44	45	46	47	48	50		
	SAMSUN	1	2	3	4	5	8	9	10	14	20	27	28	30	32	33	34	35	36	37	40	41	42	43	44	45	46	47	48	50	
	TRABZON	1	2	3	4	5	8	9	10	14	25	27	28	30	32	33	34	35	37	40	41	42	43	44	45	46	47	48	50		
	UŞAK	1	2	3	4	5	6	9	10	14	20	27	28	30	32	33	34	35	36	38	40	41	42	43	44	45	46	47	48	50	
	ZONGULDAK	1	2	3	5	8	9	10	20	27	28	30	32	33	34	35	36	40	41	42	43	44	45	46	47	48	50				

EK-2 B

İLLERİN BÖLGESEL DESTEKLERDEN YARARLANABİLECEK SEKTÖRLERİNE İLİŞKİN SEKTÖR NUMARALARI

BÖLGE	İL ADI	BÖLGESEL DESTEKLERDEN FAYDALANABİLECEK SEKTÖR NUMARALARI																														
	AFYONKARAHİSAR	1	2	3	4	5	9	10	14	20	27	28	30	32	33	34	35	36	38	40	41	42	43	44	45	46	47	48	50			
	AMASYA	1	2	3	4	5	8	9	10	14	20	27	28	30	32	33	34	35	36	40	41	42	43	44	45	46	47	48	50			
	ARTVİN	1	2	3	4	5	8	9	10	14	25	27	28	30	32	33	34	35	40	41	42	43	44	45	46	47	48	50				
	BARTIN	1	2	3	5	8	9	10	20	27	28	30	32	33	34	35	36	40	41	42	43	44	45	46	47	48	50					
	ÇORUM	1	2	3	4	5	8	9	10	14	20	27	28	30	32	33	34	35	36	40	41	42	43	44	45	46	47	48	50			
	DÜZCE	1	2	3	4	5	9	10	11	21	27	28	30	32	33	34	35	36	38	40	41	42	43	44	45	46	48	50				
	ELAZIĞ	1	2	3	4	5	8	9	10	14	25	27	28	30	32	33	34	35	40	41	42	43	44	45	46	47	48	50				
	ERZİNCAN	1	2	3	4	5	8	9	10	14	19	27	28	30	32	33	34	35	40	41	42	43	44	45	46	47	48	50				
4. BÖLGE	HATAY	1	2	3	4	5	8	9	10	11	27	28	30	32	33	34	35	36	40	41	42	43	44	45	46	47	48	50				
	KASTAMONU	1	2	3	4	5	8	9	10	14	20	27	28	30	32	33	34	35	36	40	41	42	43	44	45	46	47	48	50			
	KIRIKKALE	1	2	3	4	5	9	10	11	17	26	27	28	30	32	33	34	35	36	40	41	42	43	44	45	46	48	50				
	KIRŞEHİR	1	2	3	4	5	9	10	11	17	26	27	28	30	32	33	34	35	36	40	41	42	43	44	45	46	48	50				
	KÜTAHYA	1	2	3	4	5	9	10	14	20	27	28	30	32	33	34	35	36	38	40	41	42	43	44	45	46	47	48	49	50		
	MALATYA	1	2	3	4	5	8	9	10	14	25	27	28	30	32	33	34	35	40	41	42	43	44	45	46	47	48	50				
	NEVŞEHİR	1	2	3	4	5	9	10	11	17	26	27	28	30	32	33	34	35	36	40	41	42	43	44	45	46	48	50				
	RİZE	1	2	3	4	5	8	9	10	14	25	27	28	30	32	33	34	35	40	41	42	43	44	45	46	47	48	50				
	SİVAS	1	2	3	4	5	9	10	11	20	27	28	30	32	33	34	35	36	40	41	42	43	44	45	46	47	48	49	50			
BÖLGE	İL ADI	BÖLGESEL DESTEKLERDEN FAYDALANABİLECEK SEKTÖR NUMARALARI																														
	ADIYAMAN	1	2	3	4	5	8	9	10	11	18	27	28	30	32	33	34	35	36	38	40	41	42	43	44	45	46	47	48	50		
	AKSARAY	1	2	3	4	5	9	10	11	26	27	28	30	32	33	34	35	36	40	41	42	43	44	45	46	48	50					
	BAYBURT	1	2	3	4	5	8	9	10	14	19	27	28	30	32	33	34	35	40	41	42	43	44	45	46	47	48	50				
	ÇANKIRI	1	2	3	4	5	8	9	10	14	16	17	20	27	28	30	32	33	34	35	36	40	41	42	43	44	45	46	47	48	49	50
	ERZURUM	1	2	3	4	5	8	9	10	14	19	27	28	30	32	33	34	35	40	41	42	43	44	45	46	47	48	50				
	GİRESUN	1	2	3	4	5	8	9	10	14	19	27	28	30	32	33	34	35	40	41	42	43	44	45	46	47	48	50				
	GÜMÜŞHANE	1	2	3	4	5	8	9	10	14	19	27	28	30	32	33	34	35	40	41	42	43	44	45	46	47	48	50				
5. BÖLGE	KAHRAMANMARAŞ	1	2	3	4	5	8	9	10	11	27	28	30	32	33	34	35	36	40	41	42	43	44	45	46	47	48	49	50			
	KİLİS	1	2	3	4	5	8	9	10	11	18	27	28	30	32	33	34	35	36	38	40	41	42	43	44	45	46	47	48	50		
	NİĞDE	1	2	3	4	5	6	9	10	11	26	27	28	30	32	33	34	35	36	40	41	42	43	44	45	46	48	50				
	ORDU	1	2	3	4	5	8	9	10	14	19	27	28	30	32	33	34	35	40	41	42	43	44	45	46	47	48	50				
	OSMANİYE	1	2	3	4	5	8	9	10	11	27	28	30	32	33	34	35	36	40	41	42	43	44	45	46	47	48	50				
	SİNOP	1	2	3	4	5	8	9	10	14	20	27	28	30	32	33	34	35	36	40	41	42	43	44	45	46	47	48	49	50		
	TOKAT	1	2	3	4	5	8	9	10	14	20	27	28	30	32	33	34	35	36	40	41	42	43	44	45	46	47	48	50			
	TUNCELİ	1	2	3	4	5	8	9	10	14	25	27	28	30	32	33	34	35	40	41	42	43	44	45	46	47	48	50				
	YOZGAT	1	2	3	4	5	9	10	11	19	27	28	30	32	33	34	35	36	40	41	42	43	44	45	46	47	48	50				