

ISTANBUL INDUSTRY AND TRADE FREE ZONE



**AT THE HEART
OF TRADE**

FREE ZONE INCENTIVES VS. OTHERS

**FREE ZONE
INCENTIVE/ADVANTAGE
PACK**



Tax Advantages

Non – Tax Advantages

**Exception from Trade
Policy Measures**

Free zones are the most advantageous places in Türkiye for manufacturing exporters.

Free Zone Tax Advantages

| | Production | Assembling - Disassembling Maintenance - Repairment Handling / Simple Processing | Trade and Others |
|---|------------|--|------------------|
| Corporate Tax | %0 * | %0 ** | Current Rate |
| Employee Income Tax | %0 *** | Current Rate | Current Rate |
| Value Added Tax (VAT) | %0 | %0 | %0 |
| Customs Duties | %0 | %0 | %0 |
| Special Consumption Duty | %0 | %0 | %0 |
| Stamp Duty | %0 | %0 | %0 |
| Transaction Morters | %0 | %0 | %0 |
| KKDF (on imports that be paid in future) | %0 | %0 | %0 |
| Rent Withholding Tax | %0 | %0 | %0 |

(*) Sellings to Türkiye are subject to corporate tax.

(**) 100% export is required.

(***) Min. 85% export is required.

MADE IN TÜRKİYE



| DOLAŞIM BELGESİ (MOVEMENT CERTIFICATE) | | |
|---|---|---|
| 1. İhracatçı (Ad, açık adres, ülke) Exporter (Name, full address, country) | | A.TR No: E 0342751 253)869000000012E0342751 |
| 2. Taşıma Belgesi (İhtiyari) No (Tarih) Transport document (Optional) No (Date) | | |
| 3. Malın gönderildiği şahıs (İhtiyari) (ad, açık adres, ülke) Consignee (Optional) (Name, full address, country) | | 4. AET/TÜRKİYE ÖRTAKLIĞI ASSOCIATION between the EUROPEAN ECONOMIC COMMUNITY and TURKEY |
| 5. İhracat Ülkesi Country of exportation | | 6. Varış Ülkesi Country of destination (1) |
| 7. Taşımaya ilişkin bilgiler (İhtiyari) Transport details (Optional) | | 8. Gözlemler Remarks |
| 9. Sıra No: Item No: | 10. Köllerin markaları, numaraları, sayı ve cinsi (dökme mallar için, duruma göre, geminin adı, vagon veya kamyonun numarası belirtilmektedir); Malların tanımı Marks and numbers; number and kind of packages (for goods in bulk, indicate the name of the ship or the number of the railway wagon or road vehicle); Description of goods | 11. Brüt ağırlık (kg) veya diğer ölçüler (hl, m ³ , vs.) Gross Weight (kg) or other measure (hl, m ³ , etc.) |
| 12. GÜMRÜK VİZESİ CUSTOMS ENDORSEMENT Doğruluğu onaylanmış beyan Declaration certified İhracat belgesi Export document (2) Model (Form) No Gümrük İdarəsi Customs Office Çıkış ülkesi Issuing country Yer ve Tarih Place and Date İmza (Signature) | | 13. İHRACATÇININ BEYANI DECLARATION BY THE EXPORTER Aşağıda imzası bulunan ben, yukarıda, belirtilen malların bu belgenin verilmesi için gerekli koşullara uygun olduğunu beyan ederim. I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Yer ve Tarih Place and date İmza (Signature) |

| MENŞE ŞAHADETNAMESİ CERTIFICATE OF ORIGIN CERTIFICAT D'ORIGINE | | |
|--|--|--------------------------------------|
| 1. İhracatçı Consignor Expéditeur | No L 0851751 | ORIGINAL ORIGINAL ORIGINAL |
| 2. Alıcı Consignee Destinataire | 3. Menşe Ülkesi Country of Origin Pays d'origine | |
| 4. Taşımaya İlişkin Bilgiler (Tercühe Bağlı) Transport Details (Optional) Informations relatives au transport (mention facultative) | | 5. Gözlemler Remarks Remarques |
| 6. Sıra No; köllerin marka ve işaretleri, sayı ve niteliği; eşyanın tanımı Item number; marks, numbers, number and kind of packages; description of goods Numéro d'ordre - Marques, numéros, nombre et nature des colis - Désignation des marchandises | | 7. Miktar Quantity Quantité |
| 8. Yukarıda Tanımlanan Eşyanın 3 Nolu Kutuda Belirtilen Ülkeden Menşeli Olduğu Taahhüt Olunur. The Undersigned Authority Certifies That The Goods Described Above Originate In The Country Shown In Box 3 L'autorité soussignée certifie que les marchandises désignées ci-dessus sont originaires du pays figurant dans la case No 3 Düzenleme Yeri ve Tarihi, İsim, İmza ve Yetkili Merciminin Mühürü Place and date of issue, name, signature and stamp of competent authority Lieu et date de délivrance, désignation, signature et cachet de l'autorité compétente | | |

Goods
manufactured in
Turkish Free Zones
are

Made in Türkiye.

All origin and
movement
certificates are
granted.

NON-TAX ADVANTAGES OF FREE ZONES

**Exemption from
Trade Measures
and Permissions**

**Exemption from
Exchange
Regulations
Free Profit Transfer**

**Easy Set-Up and
Operation
(One Point
Application)**

**Time Free/Own
Depot Storage**

**Ready to Use
Infrastructure**

**No Limit for
Qualified Foreign
Employees**

INCENTIVES OTHER THAN FREE ZONE ADVANTAGES

Export
Incentives

Eximbank
Credits

R&D
Incentives

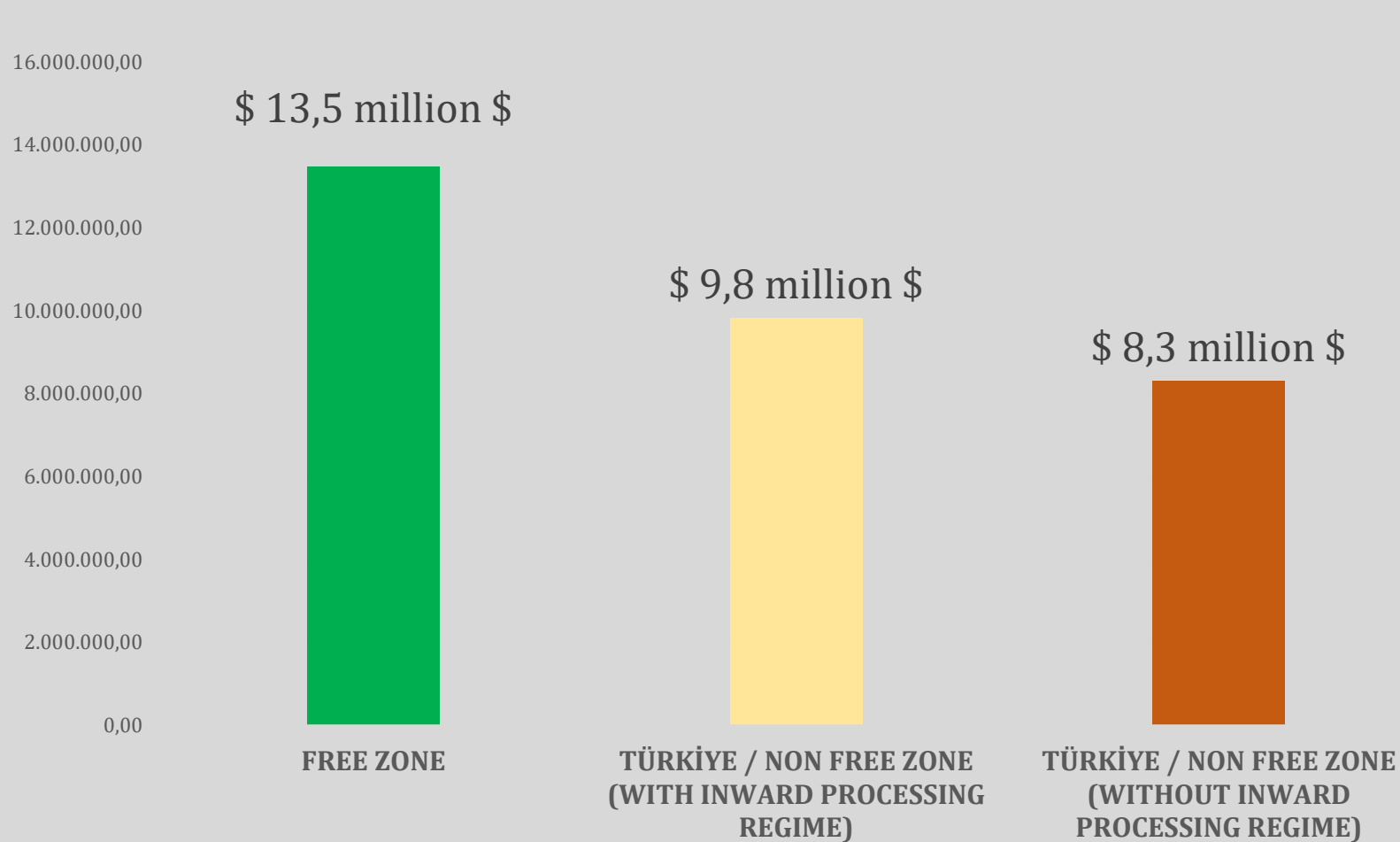
SME
Incentives

Labour
Incentives

Green
Passport

Free zone users also benefit from other opportunities offered to exporters in Türkiye.

PROFITABILITY OF EXPORT ORIENTED MANUFACTURING (İSTANBUL)



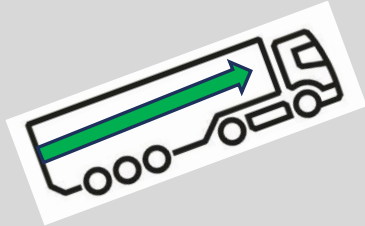
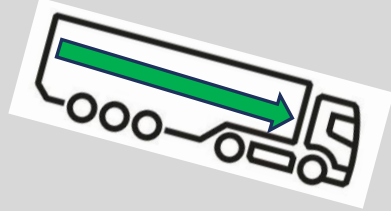
Business Model:

| | |
|--------------------------------------|--------------|
| Exports / Year | \$30.000.000 |
| Domestic Sales / Year | \$0 |
| Input Purchase (from Türkiye) / Year | \$5.000.000 |
| Input Purchase (from EU) / Year | \$5.000.000 |
| Input Purchase (from Others) / Year | \$5.000.000 |
| Power Consumption (kwh) / Year | 3.000.000 |
| Natural Gas Consumption (kwh) / Year | 300.000 |
| Water Consumption (m3) | 1.500 |
| Employees | 50 |
| Building (m2) | 2.000 |

DIRECTON OF TRADE IN FREE ZONES



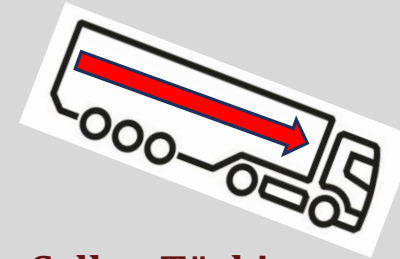
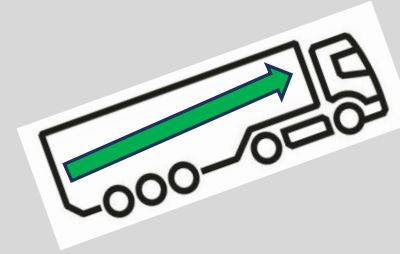
Buy from Abroad:
VAT 0%
Customs Duties 0%
**Exemption from Trade
Policy Measures**



Buy from Türkiye:
VAT 0%
Pay in Foreign Exc.



Sell to World



Sell to Türkiye
(Only Producers, Up to 15% of Sales)



DESBAŞ BY NUMBERS

| | |
|----------------------------|---|
| Experience | 30 Years |
| Number of Investors | 276 |
| Land | 467.000 m² |
| Investor Employees | 5560 |
| Trade Volume (USD) | 2,33 Billion/Year – 100+ Billion Total |

ADVANTAGES OF



**Located in
İstanbul, The
Heart of Trade**

**Connection to
Ports and Roads**

**Pool of
Qualified
Human
Resource**

**Lowest
Electricity Costs**

**30 Years
Experience**

**Neighbouring
Industrial
Zones**



ENJOY DOING BUSINESS IN ISTANBUL



**Business Capital
of Türkiye and
Neighbouring
Countries**

**Over 18 Millions
Population**

**One of The Most
Visited Cities in
The World**

**Crossroads of
Europe, Asia,
Africa**

INFRASTRUCTURE AND MANAGEMENT SERVICES



Electricity



Water



Natural Gas



Refinement



Waste Management



Logistics



7/24 Security



TIR Parking Area



Scale/Weighing



Catering



Warehouse Storage



Renting

PROMINENT INVESTORS

DMG MORI


CLARIOS | 
KARAT

MATA
Automotive

KONVEYÖR

**MEGA
WECU**
ELEKTRONİK VE TALAŞLI
İMALAT MAK. TİC. A.Ş.


orgachem

AK-AY
ELEKTRİK

 **MERCURY**

SPINNER
CNC TAKIM TEZGAHLARI FABRİKASI

 **Kale Aero**

 **VALFSAN**

 **ADÖKSAN**
Die Casting

BTM
AVRASYA

AJAX

Digilock®

DESBAS 30
YIL

THANK YOU



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