

**ÎNDRUMAR DE AFACERI 2015 - 2016  
- REPUBLICA TURCIA -**

# CUPRINS

<b>Denumire</b>	<b>Pagina</b>
<b>Introducere</b>	<b>1-2</b>
- Date generale	
<b>Considerații generale</b> (principalii indicatori macroeconomici, oportunități, important de cunoscut)	<b>2-4</b>
<b>Dimensiunea si importanta pietei</b>	<b>4-7</b>
- Comerțul cu România	
- Comerțul exterior al Turciei	
<b>Modalități de a face afaceri in Turcia</b>	<b>7-10</b>
<b>Regimul comertului</b>	<b>10-14</b>
<b>Regimul investitiilor straine</b>	<b>14-16</b>
<b>Regimul fiscal</b>	<b>16-17</b>
<b>Oportunitati de export</b>	<b>17-24</b>
<b>Site-uri pentru identificare oportunități de export și investiții</b>	<b>25</b>
<b>Firme de avocatura si consultanta</b>	<b>25</b>
<b>Contacte utile</b>	<b>25</b>
<b>ANEXE</b>	
<b>ANEXA I - Lista barierelor la import în Turcia</b>	<b>27-28</b>
<b>ANEXA II – Deschiderea unei afaceri în Turcia</b> (condiționări, normative, costuri, taxe, permise, autorități de reglementare, fiscalitate, etc.)	<b>29-48</b>
<b>ANEXA III – Codul Comercial</b> (in format PDF, se atașează acestui document)	<b>In atașament</b>
<b>ANEXA IV – Legea Investițiilor Străine</b>	<b>49-50</b>
<b>ANEXA V- Legea Parcurilor Industriale</b>	<b>51-60</b>
<b>ANEXA VI - Legea de Implementare a Parcurilor Industriale</b>	<b>61-108</b>
<b>ANEXA VII – Oportunități de investiții</b> (conform programelor guvernamentale)	<b>109</b>
<b>ANEXA VIII – Comerțul Bilateral România – Turcia în 2014</b>	<b>110</b>
<b>ANEXA IX - Comerțul Bilateral România – Turcia 6 luni 2015</b>	<b>110</b>
<b>ANEXA X – Codul Comercial</b> (in format PDF, se atașează acestui document)	<b>111-112</b>
<b>ANEXA XI – Amendamente la Codul Comercial</b> (in format PDF, se atașează acestui document)	<b>In atașament</b>

## Introducere

<b>Limba oficiala</b>	<ul style="list-style-type: none"> <li>- Turca</li> <li>- in afaceri se folosește in principal limba engleza si parțial germana, araba, franceza, rusa</li> </ul>
<b>Moneda:</b> Lira turca (TL)	<ul style="list-style-type: none"> <li>- 7 oct. 2015: 1 USD = 2,9879 TL</li> <li>1 Euro = 3,3498 TL</li> <li>1 RON = 0,75433 TL</li> </ul>
<b>Prefix telefonic</b>	<ul style="list-style-type: none"> <li>- +90 312 ..... Ankara</li> <li>- +90 212 .....Istanbul (Europa)</li> <li>- +90 216 .....Istanbul (Asia)</li> </ul>
<b>usul orar</b> <b>Programul de lucru</b>	<ul style="list-style-type: none"> <li>- 2 ore față de GMT (ora României)</li> <li>- 8.30-12.30 / 13.30-17.00 instituții publice, bănci</li> <li>- 9.00 – 17.30 / 9.00 - 18.00 firme</li> <li>Intre orele 12.30 - 13.30 este pauza de masa in toate unitatile</li> </ul>
<b>Poziția geografica</b>	<ul style="list-style-type: none"> <li>- sud-estul Europei si sud-vestul Asiei, țară așezată pe 2 continente (Europa și Asia)</li> <li>- vecini: Marea Neagra, Georgia, Armenia, Azerbaidjan, Iran, Irak, Siria, Grecia si Bulgaria</li> </ul>
<b>Aparteneta la diverse organisme internationale</b>	<p>Turcia în calitate de membru fondator al GATT a devenit automat membru al Organizației Mondiale a Comerțului (OMC) in anul 1995 și al Organizației pentru Cooperare Economica si Dezvoltare (OCDE). Este membra a G 20 de la înființare (dec.1999).</p> <p>Din anul 1996 are un Acord de Uniune vamală cu UE adoptând tariful vamal comun al UE .</p> <p>Are Acorduri de comerț liber cu 16 țări: tarile membre EFTA, Muntenegru, Albania, Israel, Macedonia, Croația, Bosnia–Herțegovina, Maroc, Autoritatea Palestiniană, Siria, Tunisia, Egipt, Georgia, Serbia, Iordania și Chile. Are, totodată semnate acorduri, aflate în procesul de ratificare cu Liban, Mauritius și republica Coreea. În același timp a început negocierile cu 18 țări și 5 grupuri între care: Insulele Feroe, Africa de Sud, Mexic, Moldova, Ucraina, ASEAN, MERCOSUR, Mexic, Libia; America centrală, Cariforum, etc. La comisia mixtă pe probleme de Uniune Vamală, Turcia a menționat că încheierea de acorduri de comerț liber cu Republica Coreea, India și Canada prezintă unele riscuri.</p> <p>Turcia este parte a „Euro-Mediterranean Partnership”, care prevede stabilirea unei zone de comerț liber în regiunea Mării Mediterane.</p> <p>Turcia își dezvoltă relațiile sale cu tarile islamice sub tutela Organizației Islamice de Cooperare (OCI), in cadrul căreia deține secretariatul general.</p> <p>În 1997, a semnat Acordul „Developing Eight Countries (D8), cu Iran, Nigeria, Bangladesh, Egipt, Indonezia, Malaiezia, Pakistan având ca obiectiv dezvoltarea cooperării economice între țările islamice.</p> <p>În septembrie 2010, a încheiat un Acord cu Siria, Iordania și Liban pentru crearea unei zone ce comerț liber (Mideast Free Trade Zone).</p> <p>Este membra a UNCTAD de la înființare (UNCTAD, instituție a ONU are ca obiectiv principal integrarea economiei unui stat în economia mondială. A creat GSP - sistemul generalizat de preferințe), ce are în vedere reducerea sau anularea taxelor la export/import.</p> <p>Turcia beneficiază de GSP de la: SUA, Canada, Japonia, Noua Zeelandă, Federația Rusă, Belarus, Kazahstan.</p>

### Date Generale

<b>Denumirea oficiala</b>	- Republica Turcia
<b>Suprafața</b>	<ul style="list-style-type: none"> <li>- 780.580 Kmp, din care 9.820 Kmp reprezintă suprafața acoperita de ape</li> <li>- 30,93% suprafața arabila, din care: 3% culturi permanente si 62% alte destinații</li> </ul>
<b>Populația</b>	<ul style="list-style-type: none"> <li>- 75,6 milioane locuitori</li> <li>- vârsta medie a populației: 28,5 ani</li> <li>- durata medie de viata: 68,9 ani la bărbați si 73,8 ani la femei</li> <li>- 52,9 milioane persoane peste 15 ani</li> <li>- 25,6 milioane persoane, populația activă</li> <li>- 22,7 milioane persoane, populația angajată</li> <li>- Șomaj: 9,1%</li> </ul>
<b>Religia</b>	<ul style="list-style-type: none"> <li>- 9,5 milioane populatia neangajata, neinregistrata</li> <li>- Islam 98%, restul de 2% fiind ortodocși, gregorieni, catolici, protestanți, iudaici</li> </ul>
<b>Capitala</b>	- Ankara (4.467 mii locuitori). Oras administrativ, economia ocupand un loc mai redus. In Ankara au sediu unele asociații si organizații ale oamenilor de afaceri
<b>Ziua Nationala</b> <b>Alte sărbători legale</b>	- 01 Ianuarie - Anul Nou

	<ul style="list-style-type: none"> <li>- 23 Aprilie - Suveranitatea națională și Ziua Copilului</li> <li>- 1 Mai: ziua muncii</li> <li>- 19 Mai - Ziua Tineretului și Sportului (comemorare Ataturk)</li> <li>- 30 August - Ziua Victoriei</li> <li>- <b>29 Octombrie - Ziua Națională</b></li> <li>- Ramazan sarbatoare 2015: 16.07-19.07</li> <li>- Sarbatoarea sacrificiului (2015): 24-27.09.2015</li> <li>- 31.12: Sarbatoarea Anului Nou; ½ zi libera</li> </ul>
<b>Structura de stat</b>	<ul style="list-style-type: none"> <li>- Președintele Republicii: Recep Tayyip Erdoğan (născut 26.02.1954), ales în august 2014</li> <li>- Marea Adunare Națională (parlament unicameral)</li> <li>- Consiliul de Miniștri, condus de Prim-ministru, Prof. Dr. Ahmet Davutoğlu, n. 26.02.1959</li> </ul>
<b>Organizarea teritorială</b>	<ul style="list-style-type: none"> <li>- 7 regiuni și 80 de provincii conduse de guvernatori</li> </ul>
<b>Forma de guvernământ</b>	<ul style="list-style-type: none"> <li>- Democrație parlamentară</li> </ul>

## 1. CONSIDERATII GENERALE

### 1.1. Principalii indicatori economici și sociali

#### 1.2. Importanța pieței

#### 1.3. Oportunități

#### 1.4. Important de cunoscut

### 1.1. Principalii Indicatori economici și sociali

<b>Resurse naturale</b>	<ul style="list-style-type: none"> <li>- Bor (70% din rezervele mondiale), marmură (40% din rezervele mondiale), cărbune (lignit), minereu de fier, cupru, crom, antimoniu, mercur, aur, barită, argile și calcar</li> </ul>
<b>Principalele centre industriale și comerciale</b>	<ul style="list-style-type: none"> <li>- Istanbul, cel mai important centru industrial, comercial și financiar</li> <li>- Bursa, 13 zone industriale cu peste 950 companii (textile, auto, mașini și pentru prelucrarea metalelor etc.)</li> <li>- Izmir, al doilea port pentru export, zona libera, 2 zone industriale</li> <li>- Gaziantep, 3 zone industriale, 22 de baraje care iriga 1,5 milioane hectare</li> <li>- Konya, principala zona agricolă a Turciei, agro-industrie</li> <li>- Kayseri, una din cele mai mari zone industriale (300 companii), specializată în principal în industria textilă</li> <li>- Eskişehir, centru industrial în dezvoltare, fabrica de avioane</li> <li>- Adana, port, zona industrială cu peste 220 companii (textile, confecții, prelucrarea metalelor, alimentare, plastic, mașini etc.)</li> <li>- Ceyhan, hub energetic în dezvoltare, terminalul oleoductelor Baku-Tbilisi-Ceyhan și Kikuk-Ceyhan, rafinărie</li> <li>- Antalya, centru turistic, zona agricolă (legume, citrice)</li> <li>- Samsun, port la Marea Neagră, terminal pentru gazoductul Blue Stream, turism termal</li> <li>- Mersin, Balıkesir, Diyarbakir, Hatay, Kocaeli, Manisa, Trabzon, Şanlıurfa</li> </ul>
<b>Produsul Intern Brut</b>	<ul style="list-style-type: none"> <li>- 800 miliarde USD în 2014 (606 Mld. Euro, în scădere față de 2013); 823 miliarde USD în 2013 (+4% față de 2012); 768 mld. USD în 2012, 772 mld. USD în 2011 (+8,5% față de 2010) ; 735,8 mld. USD în 2010 (8,9% față de 2009), 618 Mld. USD, în 2009 (-4,7% față de 2008)</li> </ul>
<b>PIB/locuitor</b>	<ul style="list-style-type: none"> <li>- 10.404 USD în 2014; 10.822 USD/ în 2013, 10673 USD în 2012, 10.469 USD în 2011; 10.079 dolari în 2010, 8.590 dolari în 2009,</li> </ul>
<b>Comertul exterior</b>	<ul style="list-style-type: none"> <li>- Export: 157,62 miliarde USD în 2014; 163,4 miliarde USD în 2013, 152,6 mld. USD în 2012, 134,9 mld USD în 2011; 114 mld. USD în 2010, 102 mld. USD în 2009</li> <li>- Import: 242,18 miliarde USD în 2014; 243,4 miliarde USD în 2013, 236,5 mld USD în 2012, 240,8 mld USD în 2011; 185 mld. USD în 2010, 141 miliarde USD în 2009 și 202</li> <li><i>Notă: În 2011 deficitul comercial a atins cea mai mare valoare istorică: - 105,8 mld.USD</i></li> </ul>
<b>Turismul</b>	<ul style="list-style-type: none"> <li>- Numar turisti: 39,86 milioane în 2013 (+5,69 față de 2012), 33,7 mil. în 2011, 33 milioane turiști străini în 2010, 32 milioane în 2009</li> </ul>

<b>Investițiile straine directe (nete)</b>	- 12,53 Mld. USD in 2014 (8,2 Mld. USD investitii de capital si 4,3 Mld USD in imobiliare); 12, 92 miliarde USD in 2013, 12,4 Mld. USD in 2012, 13,4 mld.USD în 2011, 8,9 Mld. USD in 2010, 8,4 Mld. USD în 2009, 19,5 Mld. USD în 2008
<b>Rata inflatiei</b>	- 6, 81% (6 luni 2015); 7,75% in 2014; 7,4 % in 2013 (oficial, real: 10,5%), 6,16% in 2012, 6,3% în 2011 (BM), 5,4% în 2010, 6,53%, în 2009;
<b>Deficitul contului curent</b>	- 45 Mld USD (6 luni 2015); 45,6 Mld. USD in 2014; 65,1 miliarde USD (7,9% din PIB) in 2013, 48.86 Mld. USD in 2012, 77,238 mld.USD în 2011 (10% din PIB), 47,64 Mld. USD în 2010,
<b>Datorie externă</b>	- 50% din PIB in 2014 (397 Mld. USD din care 69% private). Datoria private era de 34% din PIB, cea de stat de 15% din PIB; - 47,4% in 2013 (din care privata: 268,5 miliarde USD) - 39% din PIB (306,551 mld. USD, conform Bancii Mondiale in 2011) - Peste 350 mld. USD in 2012 din care 234 mld. datorie privata

## 1.2. Importanta pietei

Turcia este membru al OCDE și G20. Potrivit FMI, **Turcia ocupă locul 19 în lume ca potențial al economiei naționale** (cu un PIB la paritatea puterii de cumpărare de 800 miliarde USD în 2014, respectiv 10.404 USD/locuitor) și **locul 6 în Europa**. Creșterea economică înregistrată din 2001 până la începutul crizei globale (2008) a fost una semnificativă (de aprox. 7%), determinând consolidarea statutului Turciei de actor major și contributor important la economia mondială. Din 2009, Turcia continua să aibe creștere economică.

Turcia în calitate de membru fondator al GATT a devenit automat membru al Organizației Mondiale a Comerțului (OMC) in anul 1995 și al Organizației pentru Cooperare Economica si Dezvoltare (OCDE). Este membra a G 20 de la înființare (dec.1999).

Din anul 1996 are un Acord de Uniune vamală cu UE; adoptând tariful vamal comun al UE sunt liberalizate schimburile cu produse industriale și se aplica un regim preferențial la schimburile cu produse agricole. Din 2005, Turcia este tara candidata la UE si, in perioada de pregătire, primește importante fonduri de la UE, suma totală prevăzută fiind de 8 miliarde Euro.

La punctul 1.1 sunt prezentate și alte acorduri.

## 1.3. Oportunități (a se consulta si Cap. 7)

Turcia are o industrie moderna, în continuă expansiune, cu un potențial de import, in valoare de 242 Mld. USD (2014), care oferă importante oportunități de export, cooperare și investitii firmelor romanesti. Turcia este un important nod comercial în zonă. Firmele românești pot folosi partenerii turci pentru a participa ca subfurnizori/subcontractori la proiecte de interes pe pietele din Orientul Mijlociu (Irak, Iran, Siria), Caucaz (Azerbaidjan, Georgia), Asia Centrala (Turkmenistan, Kazakhstan, Uzbekistan etc.) si Africa.

Are programe ambitioase de dezvoltare a transportului feroviar (50 miliarde pana in 2023), de tranzit de energie (gaze naturale din Asia spre Europa), transformare a portului Ceyhan in cel mai mare port mediteranean pentru petrol, de atingere a statutului de țară cu cea mai mare producție agricola din Europa.

A se consulta si Cap. 7.

## 1.4. Important de cunoscut

Turcia este o piata complexa, in continua schimbare, care cere adaptabilitate si perseverenta. *Exportatorii romani se pot confrunta pe aceasta piata cu politici comerciale contradictorii, decizii juridice, legi și reglementări imprevizibile, masuri de apărare comercială, inclusiv măsuri administrative (licențe, standarde, certificate etc.), neconforme cu prevederile Acordului de Uniune Vamala, lipsa de transparenta la adjudecarea licitațiilor.*

Cunoașterea reglementarilor si a modului de a face afaceri este foarte dificila fara sprijinul unui partener local, experimentat, de încredere, care cunoaste reglementarile, legile, limba si are contacte/relatii in mediul de afaceri. Pentru intrarea pe piată este de preferat, în prima fază, cooperarea cu un reprezentant/agent/distribuitor local și pe măsura dezvoltarii afacerilor, permanentizarea prezentei pe piată prin înființarea unui birou de reprezentare comercială (liaison office) sau a unei filiale/sucursale locale. Potrivit practicii locale, relațiile personale cu potențialii parteneri pot contribui definitiv la stabilirea încrederii și la succesul în afaceri.

*Comunicarea: chiar dacă în afaceri se utilizează engleza, marea majoritate a locuitorilor, inclusiv absovenții de studii economice universitare, nu cunosc altceva decât turca. In instituțiile publice se utilizează numai turca. In general in sistemul administrativ, in contact cu autoritatea vamală, poliție, autoritățile fito-sanitare, de control al transportatorilor, etc. se constată că nu se cunosc alte limbi, comunicarea fiind dificilă.*

## 2. DIMENSIUNEA PIETEI, CARACTERISTICI SI IMPORTANTA

### 2.1. Structura exportului și importului României în Turcia

### 2.2. Principalele produse la importul Turciei, în 2014 și primele luni 2015 - Anexele

### 2.3. Principalii exportatori de mărfuri în Turcia, în perioada 2009 - 2015

#### Introducere

Turcia este membru al OCDE, G20 și una din țările fondatoare a Organizației de Cooperare Economică la Marea Neagră (care are sediul în Turcia).

În 2014, Turcia a fost a 18-a economie din lume și a 6-a din Europa (Banca Mondială). Deși, în 2009, PIB-ul a scăzut cu 4,7%, în 2010 a crescut cu 8,9% față de 2009, iar în 2011 cu 8,5% față de 2010. Turcia are o piață internă mare (75,6 milioane consumatori), în continuă dezvoltare. În 2013, PIB-ul a fost de 823 miliarde USD, respectiv 10822 USD/locuitor (în creștere cu 4% față de 2012).

În 2014 PIB a scăzut la 800 miliarde USD (10404 USD/locuitor). Creșterea economică în 2014 a fost de 2,9% (date definitive confirmate de BM) contribuția pozitivă fiind adusă de consumul public și privat, cea negativă de comerț exterior, investiții – fiecare cu + 0,4% - și cursul valutar.

Principalii indicatori pe primele 6 luni 2015 se prezintă astfel: Inflație=6,81%; Deficit cont curent=45 Mld.USD; Datorie externă privată=288 Mld.USD.

Turcia dispune de resurse energetice limitate : 43 milioane tone rezerve confirmate de titei și 6,2 miliarde mc rezerve confirmate de gaze. Resurse importante: 40% din rezervele mondiale de marmură (în peste 100 varietăți), 66% din rezervele mondiale de bor, 50% din rezervele de pirită, 20% din resursele de bentonită, 6,9% din resursele de bariu, 4,9% din resursele de azbest, 2,5% din resursele de wolfram și antimoniu și 1.1% bauxită, mercur și zinc.

Turcia ocupa locul 3 mondial în privința consumului de aur (peste 80 tone) după China și India, fiind urmată de SUA.

În 2014, Turcia a continuat să fie principalul partener comercial extracomunitar al României și al 5-lea partener în cadrul schimburilor comerciale totale, respectiv: a 4-a piață de export și al 9-lea furnizor la import.

În același timp și România este un partener comercial important al Turciei. Potrivit statisticii turce, în 2014, România a fost a 18-a piață pentru exportul Turciei și al 17-lea furnizor de mărfuri.

Anul	TOTAL schimburi comerciale -mil. euro-	Creștere față de anul anterior	EXPORT -mil.euro-	Creștere față de anul anterior	IMPORT -mil.eur-	Creștere față de anul anterior	Balanța comercială -mil. euro-
2006	4.015	+ 20,0 %	1.995	+13,2%	2.020	+ 27,6%	-25
2007	4.835	+ 20,4 %	2.071	+3,8%	2.764	+ 36,8%	-693
2008	4.980	+3,0 %	2.204	+6,4%	2.776	+ 0,4%	-571
2009	2.910	-41,6 %	1.451	-34,2%	1.459	- 47,4%	-8
2010	4.284	+47,2%	2.563	+76,8%	1.721	+ 17,8%	+872
2011	4.337	+ 10,5%	2.611	+11,3%	1.726	+ 9,4%	+885
2012	4303	-0.7 %	2462	5.7%	1841	+ 6,6%	+621
2013	5872	+ 7,2 %	3386	4,9 %	2486	+ 4,9 %	+ 900
2014	5.779	- 1,62 %	3.162	-6,58%	2.617	+ 5,25	+ 545
2015- 6 luni	2.490	- 8,4 %	1.296	- 19,97 %	1.194	- 10,68	+ 101,4

Principalele grupe care au afectat exportul românesc au fost produsele chimice, masele plastice și articolele din cauciuc și metalele (export afectat de investigația antidumping la tabla laminată la cald – a se consulta și Anexa I cu lista barierelor la export). Scăderea exportului românesc se înscrie în tendința generală de scădere a importurilor în Turcia, cauzată îndeosebi de factorii interni: scăderea importantă a consumului intern, reducerea vânzărilor, noi orientări ale politicii economice, ce determină rețineri reale populației în noi achiziții de valoare (autoturisme, locuințe, etc.). Sunt însă și motivații interne, precum politica companiilor privind exporturile din România: Mittal Steel, Dacia-Renault, marii producători de cereale, care diminuându-și activitatea în țară, sau schimbând politicile de vânzare, au restrâns exporturile. Totodată, mediul românesc de afaceri manifestă un interes relativ scăzut pentru această piață, mai dificil de abordat decât o piață din UE, dată fiind legislația diferențiată comparativ cu cea a statele membre.

- Turcia ocupă locul 5 ca destinație a exportului românesc (2014 și 6 luni 2015);

În 2014 exportul românesc în Turcia a scăzut cu 6,58 % (în USD); pe primele 6 luni ale anului 2015 exportul românesc a scăzut cu cca. 20%, față de perioada similară a anului 2014;

- Turcia ocupă locul 11 ca țară de origine a importurilor din România (2014). Pe primele 6 luni ale anului 2015 importul din Turcia a scăzut cu cca. 10,7%, față de perioada similară a anului 2014;

- România menține o balanță pozitivă cu Turcia (desi în scadere). În 2014 Turcia era pe locul 5 în topul țărilor partenere din punct de vedere al excedentului balanței comerciale soldul fiind de 544,33 milioane USD (respectiv 407,46 milioane Euro), în scadere cu 354 milioane USD față de anul 2013.

Pe primele 6 luni 2015, România menține un sold pozitiv pe această relație, valoarea acestuia fiind de + 101,4 milioane USD (loc 14 în topul țărilor partenere după excedentul balanței comerciale).

## 2.1. Structura exportului și importului României în Turcia (2014 și primele 6 luni 2014)

### A se consulta Anexele VIII și IX

Structura exportului României în Turcia (6 luni 2015): produse metalurgice (22,72% din totalul exportului), autovehicule și piese schimb (17,45 %), produse minerale (12,57 %), mașini și aparate electrice (11,45 %), cereale, alte produse vegetale (9,77 %), mase plastice și cauciuc (7,10%), produse din lemn-cu deosebire cherestea (5,31%), produse chimice (4,47 %), produse și materiale textile (2,24 %).

Principalele produse importate din Turcia (6 luni 2015): metale comune (21,3 % din total), mașini și aparate electrice (17,88 %), materiale textile și confecții (15,44 %), mase plastice, cauciuc (9,46 %), produse chimice (4,75 %), produse vegetale (5,6%), produse alimentare (3,46%).

Turcia are o industrie modernă, în continuă expansiune, cu un potențial de import, în valoare de 242 Mld. USD (2015), care oferă importante oportunități de export, cooperare și investiții firmelor românești.

Turcia este un important partener al României și pe linia cooperării economice. Firmele românești au participat la realizarea unor obiective energetice de referință în Turcia, cum sunt: furnizor de echipamente pentru 10 hidrocentrale și la Rafinăria Kırkkale, explorări petroliere în Marea Neagră și Marea Marmara, construirea a 2 stații de uscare la Silivri. În prezent, se află în diverse faze de negociere noi proiecte de cooperare pentru foraje petroliere în mările din vecinătatea Turciei, construirea unui cablu electric submarin între Constanța și Istanbul etc.

Turcia ocupă locul 14 în topul investitorilor direcți în România, respectiv locul 3 în clasamentul pe țări de rezidență, după numărul de societăți înregistrate în România.: La 31 decembrie 2014 erau înregistrate în România 13.929 societăți comerciale cu capital turc, valoarea capitalului social subscris fiind echivalentul a 739,5 milioane dolari SUA, reprezentând 1,36% din totalul capitalului subscris de investitorii străini (în dolari SUA). Potrivit estimărilor, investițiile totale ale firmelor turce în România, directe și indirecte (realizate prin societățile înregistrate în alte state), depășesc suma de 4 miliarde Euro (respectiv 4,5 miliarde dolari SUA).

Principalele domenii în care au investit firmele turce în România, sunt: servicii bancare și de asigurări, industria prelucrătoare și alimentară, complexe comerciale (București Mall, Plaza România, Titan Outlet), parcuri logistice (Romtaș Transport and Logistic Center, Omsan Romania București și Mioveni, Romglob Invest SRL Orastie – jud. Hunedoara, Galaxy Center - Cheia Dîmboviței), hoteluri (Ramada-Majestic, Lido, Hotel Duke, Romtaș Hotel), birouri și construcții rezidențiale (Anchor Plaza, Romtaș Business Center, InCity Residences, Băneasa Residential Park, Cozmpopolis-Stefanesti), ferme agricole (Banvit în Agrofood Urziceni și Banvit Aliments Brăila).

Investițiile firmelor românești în Turcia, efectuate de firme și persoane fizice, însumează circa 15 milioane dolari, în 99 de societăți mixte, din care: 31 din domeniul comerțului cu ridicata și cu amănuntul, 18 în industria prelucrătoare, 10 transport, depozitare și comunicații, 10 servicii sociale și de personal, 8 societăți de construcții, 8 servicii hoteluri și restaurante, 8 imobiliare, 3 în domeniul electricității, gazelor și aprovizionării cu apă, 2 în agricultură și o societate în domeniul mineritului și carieră. Oportunități de investiții de interes pentru firmele române: turism (hoteluri pentru turiștii români pe litoralul Mării Egee și la Mediterană), industria prelucrătoare (echipamente energetice, prelucrarea metalelor, componente pentru autovehicule, textile-confecții), producția de energie (hidraulică, lignit) etc.

Pentru orientarea exportatorilor români cu privire la oportunitățile de export pe piața turcă se prezintă principalele grupe de produse la importul și exportul Turciei în 2014 și primele 8 luni 2015

## 2.2. Comerțul exterior al Turciei în 2014 și primele 8 luni 2015

	Volum (Miliarde USD)		
	2014	% față de 2013	8 luni 2014
Total	399,80	+ 1,06 %	236,59

Export	157,62	+ 3,8 %	95,67
Import	242,18	- 3,8 %	140,92
Sold	- 84,56	- 0,94 %	- 45,25
Acoperire Import / Export in %	65,1 %		67,9 %

Detalii pe grupe de produse sunt prezentate in ANEXA X

### 2.3 Exportul și importul Turciei pe tari si ani (2011-2014) in mii USD – primele 20 țări

#### Export pe tari si an (top 20 tari la export)

Poz	Tara	2014		2013		2012		2011	
		Total	Pondere	Total	Pondere	Total	Pondere	Total	Pondere
		157 610 158	%	151 802 637	%	152 461 737	%	134 906 869	%
1	Germania	15 147 423	9.6	13 702 577	9.0	13 124 375	8.6	13 950 825	10.3
2	Irak	10 887 826	6.9	11 948 905	7.9	10 822 144	7.1	8 310 130	6.2
3	Anglia	9 903 172	6.3	8 785 124	5.8	8 693 599	5.7	8 151 430	6.0
4	Italia	7 141 071	4.5	6 718 355	4.4	6 373 080	4.2	7 851 480	5.8
5	Franța	6 464 243	4.1	6 376 704	4.2	6 198 536	4.1	6 805 821	5.0
6	SUA	6 341 841	4.0	5 640 247	3.7	5 604 230	3.7	4 584 029	3.4
7	Fed. Rusă	5 943 014	3.8	6 964 209	4.6	6 680 777	4.4	5 992 633	4.4
8	Spania	4 749 584	3.0	4 334 196	2.9	3 717 345	2.4	3 917 559	2.9
9	Emirate	4 655 710	3.0	4 965 630	3.3	8 174 607	5.4	3 706 654	2.7
10	Iran	3 886 190	2.5	4 192 511	2.8	9 921 602	6.5	3 589 635	2.7
11	Olanda	3 458 689	2.2	3 538 043	2.3	3 244 429	2.1	3 243 080	2.4
12	Egipt	3 297 538	2.1	3 200 362	2.1	3 679 195	2.4	2 759 311	2.0
13	Elvetia	3 207 526	2.0	1 014 523	0.7	2 124 525	1.4	1 484 320	1.1
14	Arab Saudi	3 047 134	1.9	3 191 482	2.1	3 676 612	2.4	2 763 476	2.0
15	România	3 008 011	1.9	2 616 313	1.7	2 495 427	1.6	2 878 760	2.1
16	Israel	2 950 902	1.9	2 649 663	1.7	2 329 531	1.5	2 391 148	1.8
17	Belgia	2 939 108	1.9	2 573 804	1.7	2 359 575	1.5	2 451 030	1.8
18	Azerbaidjan	2 874 608	1.8	2 960 371	2.0	2 584 671	1.7	2 063 996	1.5
19	China	2 861 052	1.8	3 600 865	2.4	2 833 255	1.9	2 466 316	1.8
20	Polonia	2 401 689	1.5	2 058 857	1.4	1 853 700	1.2	1 758 252	1.3
	Alte state	52 443 825	33.3	50 769 896	33.4	45 970 523	30.2	43 786 984	32.5

#### Import pe tari si an (top 20 tari la import)

Poz	Tara	2014		2013		2012		2011	
		Total	Pondere	Total	Pondere	Total	Pondere	Total	Pondere
		242 177 117	%	251 661 250	%	236 545 141	%	240 841 676	%
1	Rusia	25 288 597	10.4	25 064 214	10.0	26 625 286	11.3	23 952 914	9.9
2	China	24 918 224	10.3	24 685 885	9.8	21 295 242	9.0	21 693 336	9.0
3	Germania	22 369 476	9.2	24 182 422	9.6	21 400 614	9.0	22 985 567	9.5
4	SUA	12 727 562	5.3	12 596 170	5.0	14 130 546	6.0	16 034 121	6.7
5	Italia	12 055 972	5.0	12 884 864	5.1	13 344 468	5.6	13 449 861	5.6
6	Iran	9 833 290	4.1	10 383 217	4.1	11 964 779	5.1	12 461 532	5.2
7	Franța	8 122 571	3.4	8 079 840	3.2	8 589 896	3.6	9 229 558	3.8
8	Coreea Sud	7 548 319	3.1	6 088 318	2.4	5 660 093	2.4	6 298 483	2.6
9	India	6 898 577	2.8	6 367 791	2.5	5 843 638	2.5	6 498 651	2.7
10	Spania	6 075 843	2.5	6 417 719	2.6	6 023 625	2.5	6 196 452	2.6
11	Regatul Unit	5 932 227	2.4	6 281 414	2.5	5 629 455	2.4	5 840 380	2.4
12	Elveția	4 821 031	2.0	9 645 289	3.8	4 304 864	1.8	5 018 977	2.1
13	Ucraina	4 242 612	1.8	4 516 333	1.8	4 394 200	1.9	4 812 060	2.0
14	Grecia	4 043 839	1.7	4 206 020	1.7	3 539 869	1.5	2 568 826	1.1
15	Belgia	3 863 892	1.6	3 843 376	1.5	3 690 309	1.6	3 959 279	1.6
16	Olanda	3 517 164	1.5	3 363 585	1.3	3 660 634	1.5	4 004 955	1.7
17	România	3 363 233	1.4	3 592 568	1.4	3 236 425	1.4	3 801 297	1.6

18	Emir. Arabe	3 253 024	1.3	5 384 468	2.1	3 596 545	1.5	1 649 456	0.7
19	Japonia	3 199 915	1.3	3 453 190	1.4	3 601 427	1.5	4 263 730	1.8
20	Polonia	3 082 128	1.3	3 184 533	1.3	3 058 078	1.3	3 496 189	1.5
	Alții	67 019 620	27.7	67 440 035	26.8	62 955 148	26.6	62 626 053	26.0

Sursa: Institutul National de Statistica al Turciei (TurkStat)

### 3. MODALITĂȚI DE A FACE AFACERI IN TURCIA

- 3.1. Canalele de distribuție și de vânzare pe piață
- 3.2. Alegerea unui agent local
- 3.3. Angajarea de personal local
- 3.4. Angajarea de personal străin în Turcia
- 3.5. Deschiderea unui birou de reprezentare (liaison office)
- 3.6. Înregistrarea unei firme în Turcia
- 3.7. Vânzarea directă
- 3.8. Vânzarea la sectorul public (participarea la licitații internaționale)
- 3.9. Comerțul electronic
- 3.10. Deschiderea unui cont în valută
- 3.11. Reclama și publicitatea comercială
- 3.12. Obiceiuri, protocol
- 3.13. Regimul de vize

**NOTA: 1. IN ANEXA II din finalul Indrumarului sunt prezentate conditiile si cerintele deschiderii unei afaceri in Turcia (deschidere companie, tipuri companii, cost afacere, taxe, transfer active, autoritati de reglementare, permis munca si sedere, conditii generale privind forta de munca).**

**2. a se consulta si Aneza III: Codul Comercial al Turciei**

#### 3.1. Canalele de distribuție și de vânzare pe piață

Cunoașterea reglementărilor și a modului de a face afaceri este dificilă fără sprijinul unui partener local. De aceea, pentru a depăși cerințele complicate ale birocrăției, obstacolele de limbă și specificul actelor de vânzare-cumpărare, firmele străine angajează un agent/reprezentant sau un distribuitor local.

Este de mare utilitate pentru succesul afacerilor constituirea unor relații apropiate, chiar personale cu potențialii parteneri turci.

Cele mai utilizate metode de intrare pe piață sunt: angajarea unui agent/reprezentant local sau a unui distribuitor, înființarea unui birou de reprezentare comercială (liaison office) și, pe măsura creșterii exportului, înființarea unei filiale/sucursale locale.

Istanbul și zonele urbane din jurul Mării Maramara sunt cel mai importante centre de distribuție/vânzare din Turcia.

#### 3.2. Alegerea unui agent local

*Cine poate să fie agent?*

Candidatul trebuie să fie cercetat atent pe baza CV-ului și a scrisorilor de referință de la locurile de muncă ocupate anterior. Dacă agentul nu este de încredere, împuternicirea legală poate deveni un instrument legal periculos în mâna acestuia.

Agentul trebuie să acționeze în baza indicațiilor proprietarului și este de preferat să nu fie lăsat să ia decizii de unul singur. Se recomandă ca agentul local să fie solicitat să prezinte periodic rapoarte.

Pentru securitatea proprietarului, banii trebuie depuși în conturi separate. Agentul trebuie să prezinte în scris activitatea financiară și să furnizeze situații financiare periodice privind banii cheltuiți și încasați în contul proprietarului.

Este foarte important ca agentul să fie de încredere pentru a nu utiliza banii sau afacerea în scop personal.

Elemente obligatorii ale contractului de agent: tipul de agent (unic sau exclusiv, recomandabil non-exclusiv), produsele, piața de desfacere, teritoriul, cifra de afaceri, nivelul comisionului, limite de negociere, banca comercială, modul de efectuare a controlului, termene de raportare, condiții de terminare a contractului și modul de rezolvare a disputelor.

*Împuternicirea agentului local*

Delegarea de autoritate agentului local se face prin împuternicire legală (Power of Attorney), în limba turcă, înregistrată la notar, care trebuie să definească clar limitele de responsabilitate, data intrării în vigoare și data expirării.

Sugestii pentru atribuțiile unui agent local:

- să cumpere, să vândă sau să închirieze o proprietate sau un spațiu lucrativ;
- să conducă o afacere și tranzacțiile bancare;



- să investească sau să utilizeze banii în scopul afacerii, conform atribuțiilor delegate;
- să facă reclamații și să reprezinte proprietarul în cazul unor litigii comerciale;
- să rezolve problemele fiscale.

În caz de abuz, agentul poate să fie reclamat la asociația profesională din care face parte sau poate să fie deferit curții de justiție ('Adliye Sarayi' în Turkish), numai pentru cazurile în care fraudă poate să fie justificată cu documente.

Agentul poate să fie revocat în orice moment prin notificarea scrisă a acestuia, a băncii și a instituțiilor financiare.

### **3.3. Angajarea de personal local (A se consulta si Anexa II)**

Contractul de muncă este reglementat prin negocierile dintre părți.

Vârsta de pensionare: bărbații se pensionează la 65 de ani și femeile la 60 de ani.

Info costuri servicii: [www.invest.gov.tr](http://www.invest.gov.tr) ;

### **3.4. Angajarea de personal străin în Turcia**

A se consulta ANEXA II.

### **3.5. Deschiderea unui birou de reprezentare comercială în Turcia (liaison office)**

Pentru deschiderea unui birou de reprezentare, firmele străine trebuie să obțină aprobarea Direcției Generale pentru Investiții Străine din cadrul Subsecretariatului turc pentru Trezorie. Aprobarea inițială se da pentru 3 ani și se poate extinde în funcție de activitățile desfășurate în ultimii 3 ani și a planului de activitate pentru perioada următoare.

A se consulta ANEXA II

### **3.6. Înregistrarea unei firme în Turcia**

A se consulta ANEXA II.

Informații documente și costul de înregistrare pentru înregistrarea unei societăți comerciale în Turcia și sunt disponibile pe saiturile: [www.invest.gov.tr](http://www.invest.gov.tr) ; [www.sanayi.gov.tr](http://www.sanayi.gov.tr) ; [www.hazine.gov.tr](http://www.hazine.gov.tr).

### **Vânzarea directă**

Având în vedere complexitatea cerințelor birocratice și barierele de limbă, vânzare directă fără un agent/ reprezentant sau distribuitor local, nu este recomandată.

### **3.7. Vânzarea la sectorul public (participarea la licitații internaționale)**

Legea achizițiilor publice prevede ca toate documentele în legătura cu organizarea licitațiilor finanțate de la bugetul de stat să fie redactate în limba turcă și apostilate. În limba engleză sunt redactate numai documentele privind licitațiile pentru achiziții publice finanțate din programe internaționale de asistență acordate Turciei.

Firmele românești care doresc să participe la licitațiile pentru achiziții publice finanțate din bugetul statului, trebuie să depună documentele solicitate prin caietul de sarcini (company establishment certificate, letter of authorization, job completion certificate și alte certificate specificate în caietul de sarcini) și ofertele cu care participă la licitație, traduse în limba turcă și apostilate. Participanții la licitații pot să fie descalificați pentru lipsa de conformitate.

Tipurile de licitații practicate la achizițiile guvernamentale sunt:

- licitații deschise, la care anunțul se publică cu cel puțin 40 de zile înainte de data licitației și la care pot participa toate firmele interesate;
- licitații cu participare restânsă, la care anunțul este deschis, iar invitația de participare se transmite numai firmelor precalificate;
- licitație cu negociere, care se aplică în cazul în care la licitațiile deschise sau restrânse nu s-au înscris participanți și în cazul în care nu se pot defini aspectele tehnice și financiare.

Achizițiile directe sunt practicate în cazul furnizorilor unici sau când valoarea achiziției nu depășește suma de 28.800 TL (22.000 dolari).

Prețul, calitatea, plata pe credit și lungimea perioadei de rambursare a creditului sunt factori determinanți în luarea deciziei de adjudecare a licitațiilor. Prezintă importanță, de asemenea, reputația furnizorului, referințele privind calitatea și fezabilitatea produselor, conformitatea cu standardele UE, referințele, calificarea partenerilor locali și experiența în relațiile cu alți furnizori privați.

Valabilitatea ofertei trebuie să fie de la 3 la 6 luni de la data licitației. Același termen trebuie să fie și la garanția de participare la licitație (L/C).

Scrisoarea de bună executare a contractului este de regulă de 6% din valoarea contractului și trebuie să fie contragarantată de o bancă turcă.

Firmele locale sunt favorizate la licitațiile publice.

În Turcia funcționează o autoritate independentă pentru supravegherea modului de desfășurare a licitațiilor publice ([www.ihale.gov.tr](http://www.ihale.gov.tr)). Contestațiile privind rezultatele participării la licitații publice se adresează la autoritatea pentru supravegherea licitațiilor publice.

La licitațiile complexe se impune, prin caietele de sarcini participarea unei companii locale la realizarea produselor sau lucrărilor licitate cu procente ce ating 40% din valoarea lucrării.

Se recomandă firmelor românești care doresc să participe la licitații organizate de instituțiile publice din Turcia să angajeze în prealabil un reprezentant/agent local. La licitațiile de valori însemnate, șanse mai mari au firmele care se asociază cu parteneri locali. Din experiența altor state europene, dar și a firmelor românești condiționările privind participarea unei companii locale și cele 15% oferite apriori în cazul participării unei firme turce, limitează șansele de câștigare a unei licitații, dacă nu se include o firmă locală.

*Surse suplimentare:* reglementări și documente solicitate la licitațiile publice în Turcia:

[www.ihale.gov.tr/Yayinlar/Dokumanlar/dokumanlar\\_english.htm](http://www.ihale.gov.tr/Yayinlar/Dokumanlar/dokumanlar_english.htm)

Unele date sunt incluse în ANEXA II.

### **Comerțul electronic**

Majoritatea tranzacțiilor de comerț electronic sunt în domeniul e-banking și servicii financiare (aproximativ 70%). Diferența revine companiilor de e-comerț pentru livrare produse alimentare, cărți, CDs, confecții, bunuri de consum, servicii recreative și servicii de turism, bilete de călătorie, bilete la spectacole etc.

Site-uri importante pentru identificarea de oportunități de afaceri:

- **promovarea ofertelor concrete de export** și identificarea de oferte concrete de import: [www.turkishexportal.com/joinus\\_1\\_3.aspx](http://www.turkishexportal.com/joinus_1_3.aspx) ; <http://www.igeme.org.tr/english/bobb/login.cfm>
- identificarea de parteneri potențiali pentru export, import, cooperare economică și investiții: [www.igeme.gov.tr/introeng.htm](http://www.igeme.gov.tr/introeng.htm) ; [www.turkyievitrin.com](http://www.turkyievitrin.com); [www.oaib.gov.tr](http://www.oaib.gov.tr) ; [www.aib.gov.tr/htmleng](http://www.aib.gov.tr/htmleng) ; [www.iib.org.tr/eng/index.html](http://www.iib.org.tr/eng/index.html); [www.aosb.org.tr](http://www.aosb.org.tr) ; [www.atonet.org.tr/turkce/index12.html](http://www.atonet.org.tr/turkce/index12.html); [www.tmb.org.tr/index.php?l=eng](http://www.tmb.org.tr/index.php?l=eng);
- studii de piață: [www.ibsresearch.com/contact](http://www.ibsresearch.com/contact) ; [www.ozugerginconsultancy.com.tr/inden.htm](http://www.ozugerginconsultancy.com.tr/inden.htm)
- date statistice: [www.dtm.gov.tr](http://www.dtm.gov.tr); [www.treasury.gov.tr](http://www.treasury.gov.tr);
- oportunități pentru participarea la licitații internaționale: [www.resmiihaleler.com](http://www.resmiihaleler.com) , [www.cfcu.gov.tr](http://www.cfcu.gov.tr) (pentru proiecte cu finanțare din fonduri UE); [www.teias.gov.tr](http://www.teias.gov.tr); [www.tpao.gov.tr](http://www.tpao.gov.tr); [www.bedas.gov.tr](http://www.bedas.gov.tr); [www.tetas.gov.tr](http://www.tetas.gov.tr) , [www.euas.gov.tr](http://www.euas.gov.tr); [www.taskomuru.gov.tr](http://www.taskomuru.gov.tr); [www.dsi.gov.tr](http://www.dsi.gov.tr); [www.tcdd.gov.tr](http://www.tcdd.gov.tr)

### **3.8. Deschiderea unui cont în valută în Turcia**

În Turcia se pot deschide conturi în monedă locală (lire turcești, prescurtat TL) sau în orice valută convertibilă (FX). Nu există limită privind numărul de conturi.

La conturile de depozit, se poate încasa dobânda la termenul de expirare a depozitului. În cazul desființării depozitului înainte de termen, deponentul are dreptul numai la valoarea capitalului, fără dobândă. La conturile de depozit este important să vă asigurați dacă banca reînnoiește automat termenul de depozit.

Băncile turcești pot oferi străinilor servicii de economisire sau de investiții în bonuri de tezaur, acțiuni și obligațiuni, fonduri mutuale, speculații valutare etc. Băncile, de regulă, desemnează consilieri financiari pentru clienții lor.

Băncile turce oferă și servicii de internet banking.

Persoanele fizice au voie să deschidă conturi bancare pe baza următoarelor documente: număr fiscal de la orice administrație fiscală și copia pașaportului.

Lista băncilor și a organizațiilor financiare din Turcia este disponibilă pe site-ul: [www.bddk.org.tr](http://www.bddk.org.tr)

### **3.9. Reclama și publicitatea comercială**

Camerele de Comerț, Camerele pentru Industrie, asociațiile și publicațiile sectoriale pot fi utilizate pentru identificarea de oferte, reclamă și publicitate comercială.

Televiziunile comerciale și marea majoritate a cotidienele sunt eficiente pentru reclamă și publicitate comercială.

Principalele cotidiene locale: Cumhuriyet, Dunya, Hurriyet, Milliyet și Sabah, au sediul în Istanbul și filiale la Ankara.

Cel mai eficient cotidian economic și comercial, cu circulație națională, este Dunya ([www.dunya.com](http://www.dunya.com)).

Ziare în limba engleză: Today's Zaman ([www.todayzaman.com/tz-web](http://www.todayzaman.com/tz-web)) și Hurriyet Daily News ([www.hurriyetdailynews.com](http://www.hurriyetdailynews.com))

Periodice: Anka Haber - economic ([www.ankaajansi.com.tr](http://www.ankaajansi.com.tr)); Barometre - economic ([www.barometre.com.tr](http://www.barometre.com.tr)) ; Briefing - politic, economic ([www.briefing.com](http://www.briefing.com)) ; Detay - licitații internaționale pentru achiziții și proiecte de infrastructură.

Alte publicații sunt disponibile pe site-ul: [www.gazeteler.com](http://www.gazeteler.com)

### **3.10. Obiceiuri, protocol**

Regulile de protocol sunt cele europene. În timpul zilelor dedicate postului de Ramazan, cetățenii religioși nu mănâncă, nu beau și nu fumează.

### **3.11. Regimul de vize**

Începând cu luna ianuarie 2009, cetățenii români călătoresc fără viză de intrare în Turcia.

## **4. REGIMUL COMERȚULUI (a se consulta și Anexa III: Codul Comercial al Turciei și Anexa XI - Amendamente la Codul Comercial)**

- 4.1. Cadrul general**
- 4.2. Acordul de Uniune Vamală între Turcia și Uniunea Europeană**
- 4.3. Tariful vamal**
- 4.4. Reguli de origine**
- 4.5. Preferințe tarifare**
- 4.6. Produse interzise la import**
- 4.7. Documente și cerințe la import**
- 4.8. Standarde tehnice și de calitate**
- 4.9. Măsuri de apărare comercială**
- 4.10. Regimul importurilor temporare**
- 4.11. Subvenții la export**
- 4.12. Zone libere**

### **4.1. Cadrul general**

Turcia este membru al Organizației Mondiale a Comerțului (OMC) din anul 1995 și al Organizației pentru Cooperare Economică și Dezvoltare (OCDE).

Din anul 1996, după semnarea Acordului de Uniune vamală cu UE, Turcia a adoptat tariful vamal comun al UE (TARIC). Acordul prevede alinierea politicii tarifare în relațiile cu țările membre UE, țările terțe și cu țările SGP.

**4.1. Acordul de Uniune Vamală între Turcia și Uniunea Europeană** prevede în principal următoarele:

- eliminarea, de la 1 ianuarie 1996, taxelor vamale de import la produsele industriale și, de la 1 ianuarie 1999, a taxelor pentru 142 produse siderurgice acoperite de Acordul CECO;
- adoptarea, de la 1 ianuarie 1996, a Tarifului Vamal Comun Extern al Uniunii Europene în relația cu țările terțe și, de la 1 ianuarie 2001, a tuturor acordurilor preferențiale încheiate de Uniunea Europeană cu țările terțe;
- eliminarea restricțiilor cantitative sau a măsurilor având efecte echivalente impuse asupra comerțului cu mărfuri industriale derulat cu Uniunea Europeană;
- implementarea regulilor de politică comercială a Uniunii Europene, inclusiv regulile privind importurile, procedurile de administrare a contingentelor tarifare și acordarea de credite la export;
- adoptarea regulilor europene privind concurența;
- armonizarea legislației turce cu cea a UE în ceea ce privește eliminarea barierelor tehnice în calea comerțului bilateral începând cu 1 ianuarie 2001;
- asigurarea unei protecții adecvate și efective a drepturilor de proprietate intelectuală, industrială și comercială; adoptarea de la 1 ianuarie 1999 a procedurilor de brevetare a produselor farmaceutice.

Deși, Acordul de Uniune Vamală a fost semnat, în anul 1996, Turcia nu a adoptat măsurile necesare pentru aliniere totală, menținând și chiar impunând noi măsuri de protecție. Principalele **bariere comerciale** la exportul de produse din țările UE în Turcia sunt disponibile pe site-ul: [http://mkacddb.eu.int/madb\\_barriers/barriers\\_result.htm?sectors=none&countries=TR&measures=none](http://mkacddb.eu.int/madb_barriers/barriers_result.htm?sectors=none&countries=TR&measures=none)

În **Anexa 1** sunt prezentate informații suplimentare cu privire la problemele în discuție între Turcia și UE pe tema alinierii la prevederile Acordului de Uniune Vamală.

### **4.2. Tariful vamal**

Exportul și importul de bunuri din țările UE în Turcia sunt reglementate prin Acordul de Uniune Vamală și sunt supuse taxelor interne (TVA, taxa de consum și taxe administrative).

Tariful vamal de import al Turciei cuprinde taxe ad valorem în proporție de 97,9% și taxe specifice (la 30 poziții tarifare de la capitolele: 22, 25 și 37), mixte (la 113 poziții tarifare de la capitolele: 04, 15, 17,

18, 19, 20, 21, 22, 35 și 38), compuse (la 151 poziții tarifare de la capitolele: 21, 33, 57, 70, 72 și 91) și variabile (la 83 poziții tarifare de la capitolele: 04, 17, 18, 19, 20, 21 și 33), în total la 378 poziții tarifare (la 12 cifre). Taxele non-ad valorem nu sunt în concordanță cu reglementările OMC și acquisul comunitar.

Anumite bunuri sunt importate numai prin punctele vamale specializate, astfel: importul de vehicule cu motor, tractoare, motociclete și componente pentru acestea prin punctele vamale de la Yesilkoy și Gebze; produsele textile prin punctele vamale de la Halkali, Atatürk Havaliman, Gemlik, Mersin, Izmir Denizli, Ankara, Kayseri și Gaziantep; solvenții și produsele petrochimice prin punctul vamal de la Gebze.

Informații privind produsele la care Turcia aplica taxe vamale și documentele solicitate la importul din țările UE, pe produs sau grupă de produse, sunt disponibile pe site-ul Uniunii Europene, la adresa: [http://mkacddb.eu.int/mkacddb2/datasetPreviewFormATpubli.htm?datacat\\_id=AT&from=publi](http://mkacddb.eu.int/mkacddb2/datasetPreviewFormATpubli.htm?datacat_id=AT&from=publi)

#### **4.3. Reguli de origine**

Turcia aplică reguli de origine preferențiale și nepreferențiale. Ca parte a Uniunii Vamale cu UE, Turcia aplică regulile de origine ale UE la importul din țări terțe. Preferințe bilaterale de cumul al originii aplică cu țările cu care a încheiat acorduri de comerț liber. Din 1999, Turcia este parte a sistemului Pan-European- de cumul al originii (diagonal Pan-European Origin Cumulation System), care permite utilizarea de materiale din orice țară din zona UE, AELS și țările membre ale sistemului Pan-European de cumul al originii (Algeria, Egipt, Israel, Iordania, Liban, Maroc, Autoritatea Palestiniană, Siria și Tunisia).

#### **4.4. Preferințe tarifare**

În baza prevederilor Acordului de Uniune vamală UE-Turcia, importurile de produse industriale și de componente industriale de produse agricole prelucrate din țările UE sunt exceptate de la plata taxelor vamale (taxă vamală zero), iar importul produse agricole este contingentat (108 poziții tarifare, la 6 cifre), mare parte din acestea având taxa vamală zero (milk powder, butter, cheese, egg yolks, flower bulbs, live plants, fresh cut flowers, foliage, mushrooms, frozen beans, pears, strawberries, potato seed, apple, peach, tamarinds, passion fruit, tea, wheat, rye, barley, rice, maize, oats, malt, sunflower seeds, sugar beet seed, cotton seed, crude and refined soya bean oil, sugar, crude sunflower oil, crude rape, colza and mustard oil, tomato paste, prepared vegetables, jams and jellies, fruit juices, sparkling wine, vinegar, flours, meals and pellets of meat or meat offal of fish or of crustaceans, oilcake and other solid residues, dog or cat food and other animal feeds).

#### **4.5. Produse interzise la import**

Din motive de protecție a mediului, securitate publică, sănătate morală publică și pentru respectarea angajamentelor internaționale, în Turcia este interzis importul la următoarele 10 articole: produse narcotice (hașiș și opium preparat); substanțe cu conținut diminuat de ozon (un articol); substanțe colorante (un articol); arme chimice (4 articole); instrumente de măsuri neconforme cu standardele turcești (6 articole); arme și muniții, explozibili, focoase și capse detonatoare (3 articole); instrumente pentru jocuri de noroc, cu excepția celor destinate turismului (un articol); produse interzise la utilizare publică; pământ, frunze, ramuri și compost natural pentru utilizare în agricultură și germeni pentru viermi de mătase.

Importul și tranzitul animalelor vii și carnii din specia bovină și ovin se supun unor avize anterioare ce implică anumite proceduri. Nu există restricții ce vizează tranzitul acestor categorii de mărfuri pe cale maritimă, prin strămtori.

Pentru detalii rugăm consultați Autoritatea Sanitară Veterinară și pentru Siguranța Alimentelor (ANSVSA), email: [office@ansvsa.ro](mailto:office@ansvsa.ro) și Ministerului Agriculturii și Dezvoltării Rurale, email: [relatii publice@madr.ro](mailto:relatii publice@madr.ro)

În august 2015 a deschis importul pentru anumite cantități licitațiile fiind organizate de o instituție publică în regim închis.

#### **4.6. Documente și cerințe la import**

**Licente la Import.** În 1996, Turcia a renunțat la sistemul de licențiere a importului, pentru import fiind necesară o autorizație de la o bancă comercială. La importul produselor agricole este obligatorie licența și certificatul de control emise de Ministry of Agriculture and Rural Affairs' General Directorate of Protection and Control.

La toate importurile în Turcia se solicită factura comercială și B/L sau AWB. Licențe de import și certificate fitosanitare sunt necesare la importul de produse alimentare și agricole.

**Factura comercială** trebuie să fie transmisă în 3 exemplare (originalul + 2 copii) și trebuie să conțină descrierea completă a bunurilor și condițiile de plată. Exportatorul trebuie să menționeze pe original: "We hereby certify that this is the first and original copy of our invoice, the only one issued by our firm for the goods herein mentioned." O copie a facturii trebuie să însoțească bunurile iar originalul trebuie transmis la importator prin banca corespondentă.

*Certificatul de origine* trebuie sa fie emis in limba engleza de o camera locala de comert, in 2 exemplare. Nu sunt admise corecturi pe certificatul de origine. O copie a acestuia trebuie sa insoteasca marfa la vama.

Detaliile inscrise in B/L si AWB trebuie sa corespunda intocmai cu cele inscrise in celelalte documente comerciale. Originalul B/L trebuie sa fie in trei exemplare cu 3 copii.

*Factura proforma* trebuie sa nu fie datata mai mult de 6 luni de la data solicitarii aprobarii de import, sa contina termenul limita de optiune, sa indice separat greutatea si costul asigurarii si numele importatorului.

*Certificatul de sanatate* este necesar la importul plantelor, semintelor, animalelor si produselor animale. Plantele, legumele si fructele trebuie sa fie libere de paraziti și boli și să fi fost cultivate în mod substanțial într-o zonă liberă de dăunători și boli interzise.

*Bauturile alcoolice* pot sa fie importate de sectorul privat numai dupa obtinerea licentei si a aprobarii de la Tobacco Products and Alcoholic Drinks Market Regulatory Authority (TAPDK). La importul de bauturi alcoolice exista numeroase bariere netarifare, cerinte anevois de documentat si taxe vamale mari pentru limitarea importului de bauturi alcoolice. In plus, pe piata internă accizele sunt ridicate.

*Tigarile* pot sa fie importate numai de TEKEL si de producatorii de tigari (Philip Morris, RJ Reynolds, British Tobacco, etc.).

*Notă: În prezent este o lege controversată, inclusiv ca alaturare de termeni: în același document sunt alaturate băuturile alcoolice și tutunul, solicitând masuri similare de taxare, restricționare, etc. și produselor de tutun, dar și berii și vinului. Producătorii interni de băuturi alcoolice solicită, prin justiție, separarea celor două categorii de produse.*

*Filmele medicale* pentru raze X pot sa fie importate numai de Red Crescent Association.

*Metalele pretioase* (aur, argint, platina) se pot importa numai de membrii „The Istanbul Gold Exchange”, care este compus din: banci turce sau straine inregistrate in Turcia, companii din domeniul metalelor pretioase, care de schimb valutar, companii de productie sau trading și rafinarii de metale pretioase. Informatii suplimentare: [www.iab.gov.tr](http://www.iab.gov.tr).

Pentru *importul de produse farmaceutice*, produse chimice organice, in special a celor utilizate in productia de medicamente sau a produselor medicale, vaccinurile pentru uz uman si animal, produsele cosmetice, produsele chimice pentru uz alimentar, animale vii si plante, cereale si seminte pentru plante este necesar certificat de control emis de “Directorate General of Curative Care Service of the Ministry of Health and Agriculture”. Pentru obținerea cetificatului sunt necesare urmatoarele documente: factura proforma, certificatul de sanatate, certificatul de analize, formula sau lista produselor continute, certificatul pedigree și un raport de analiza a radiatiilor. Toate aceste documente trebuie sa fie obtinute sau aprobate de autoritatile din tarile exportatoare recunoscute de Turcia. Documentele trebuie sa fie prezentate la autoritatile vamale, in original cu traducere in limba turca.

Pentru *importul produselor care necesita service dupa livrare*, cum sunt: vehicule cu motor, aparate electro-casnice, computere si echipamente pentru birou, aparate video si Tv, aparate de incalzit, masini industriale, automobile si echipamente wireless este necesara aprobarea Ministerului Industriei și Comertului. Pentru obtinerea aprobarii importatorii trebuie sa garanteze ca vor asigura service-ul si piesele de schimb dupa livrare sau sa prezinte un contract cu o firma de service.

La *importul de echipamente de telecomunicatii*, wireless, echipamente de procesare a datelor, aparate pentru linii telefonice si telegrafie, echipamente de raspuns automat necesita aprobare de la “the Telecommunications Regulatory Authority” .

*Certificat de mediu* de la Ministerul Mediului este necesar la importul de carbune, cocs de petrol, țitei, arsenic, mercur sulfuri de plumb si carbonati, flurocarbonati, alte produse chimice și deseuri din metal.

*În concluzie: Regimul importului nu este complet liberalizat, existând bariere administrative, dar și impunerea decizii si hotarari ale unor asociații, companii, grupuri, etc, pentru anumite importuri. Problematika este urmărită în întâlnirile periodice pe care Turcia le are cu UE pe tematica uniunii vamale.*

*O alta problema care influenteaza direct transportul: autoritatea vamala ia in considerare locul de emitere a facturii si nu originea marfii sau locul de incarcare. In acest caz, daca factura este emisa de filiala unei companii din alta tara europeana licenta de transport trebuie sa fie de tara terta. Are importante repercursiuni, numarul de licente de transport de terta tara eliberat de Turcia gratuit fiind foarte limitat. Mai trebuie avut in vedere si faptul ca, din iulie 2012 autoritatile turce au decis ca este obligatoriu utilizarea licentelor de transport si la autovehicolele ce transporta marfa si au capacitatea de sub 3,5 tone. Masurile se aplica aleatoriu, nu in fiecare caz in parte si creaza confuzii si probleme in randul transportatorilor.*

#### **4.7. Standarde tehnice și de calitate**

Turcia a adoptat 23 de Directive Europene în domeniul industriei, prin care se armonizeaza 70% din standardele UE în domeniul industriei.

Pentru importul de produse cu marca „fabricat în CE”, în conformitate cu reglementările Comunității Europene și care circula liber pe piața internă a Uniunii Europene, se emite un „Certificat de conformitate” de autoritatea acreditată din UE sau o „Declarație de conformitate” (numai pentru cazurile în care Directivele prevăd această formalitate) înainte de efectuarea importului: TSE poate solicita dosarul tehnic al produsului sau efectuarea de „teste de produs”.

#### **4.8. Măsuri de apărare comercială**

Potrivit Comisiei Europene, Turcia aplică în exces măsurile de apărare comercială pentru protejarea industriei locale de competiția produselor din import.

Din 6 februarie 2003, Turcia aplică o taxă anti-dumping cuprinsă între 25 și 45 dolari/tona la importul de PVC emulsie de la compania românească Oltchim, Râmnicu Vâlcea. În 2008, a prelungit măsurile existente la importul de PVC emulsie originar din România. La data de 22 februarie 2011 a declansat o investigație antidumping la importul de diocilftalat de la Oltchim, Râmnicu Vâlcea. În 2012 a introdus taxa antidumping.

În noiembrie 2013 a introdus măsuri antidumping la sticla plană provenită din România (taxa antidumping de 15% și UE (taxa de 25%).

Pe site-ul Subsecretariatului pentru Comerț Exterior sunt disponibile informații cu privire la investigațiile declansate și măsurile de protecție aplicabile la produsele exportate de firme din UE: (<http://www.dtm.gov.tr/dtmweb/index.cfm?action=detayrk&yayinID=1246&icerikID=1357&dil=EN>).

De remarcat că, Turcia ia măsuri de restricționare a importului încă din momentul consemnării plângerii efectuate de firma ce solicită investigația, menținând măsura restrictivă pe toată perioada de investigație.

La 28 ianuarie a deschis o investigație antidumping la importul de tabla laminată la cald din 7 state dintre care 3 membre UE, inclusiv România. Analiza preliminară publicată la 28 august 2015 prezintă România, Franța și Ucraina ca respectând condițiile de preț, deci nefăcând dumping. Decizia definitivă va fi adoptată în 2016.

**NOTA: Exista o serie de bariere impuse de Turcia la importul anumitor produse fabricate în UE. A se consulta ANEXA I**

#### **4.9. Regimul importurilor temporare**

Turiștii cu viză valabilă de intrare în Turcia, au voie să introducă autoturismele personale pentru o perioadă de 3 luni.

Rezidenții care au permis de muncă sau un loc de muncă, pot introduce autoturismul în teritoriul vamal al Turciei, numai în baza unei garanții depusă de angajator, prin care garantează scoaterea autoturismului din teritoriul vamal la expirarea contractului de muncă.

Mărfuri pot să fie introduse temporar în teritoriul vamal, fără plata taxelor vamale și a impozitelor (TVA), dacă acestea sunt utilizate în producție pentru export. Pentru scutirea de taxe vamale și impozite importatorul trebuie să depună o garanție bancară și să obțină aprobarea Subsecretariatului pentru Comerț Exterior. Garanția bancară se restituie după efectuarea reexportului.

Turcia este semnatară a Convenției Internaționale pentru Facilitarea Importului de Mostre și Materiale pentru Reclamă Comercială (The International Convention to Facilitate the Importation of Commercial Samples and Advertising Material), în baza căreia admite importul mostrelor fără valoare comercială

Pentru mostrele cu valoare comercială se plătesc taxe vamale și impozite, care se restituie în cazul în care mostrele sunt reexportate în 6 luni de la introducerea în teritoriul vamal.

Cărți, ziare, reviste, cataloage, broșuri și alte materiale similare pentru reclama comercială sunt exceptate de la plata taxelor vamale.

Bunurile scutite de plata taxelor vamale și de garanții bancare, care pot să fie introduse în teritoriul vamal turc, cu Carnet ATA, sunt prezentate pe site-ul: [www.uscib.org](http://www.uscib.org).

Informații suplimentare: [www.gumruk.gov.tr](http://www.gumruk.gov.tr)

#### **4.10. Subvenții la export**

Deși a aliniat legislația comercială la regulile internaționale ale comerțului și la aquisul comunitar, Turcia continuă să acorde subvenții pentru promovarea exportului, în special de produse agricole. Trădional, graul și zahărul, dar și fructele și legumele sunt cele mai subvenționate produse. Subvenții cuprinse între 10 și 20% se acordă la 16 produse agricole primare și prelucrate.

#### **4.11. Zone libere**

Informații privind avantajele și regimul zonelor libere din Turcia sunt disponibile pe site-ul: [www.dtm.gov.tr/dtmweb/index.cfm?action=detayrk&yayinID=364&icerikID=463&dil=EN](http://www.dtm.gov.tr/dtmweb/index.cfm?action=detayrk&yayinID=364&icerikID=463&dil=EN)

## 5. REGIMUL INVESTIȚIILOR STRĂINE

**Nota: A se consulta si ANEXA IV: Legea Investitiilor Străine**

### 5.1. Cadrul legal

### 5.2. Costul afacerilor in Turcia

### 5.3. Facilități oferite investitorilor

### 5.4. Investitori străini in Turcia

### 5.5. Garantarea reciprocă a investițiilor

### 5.6. Legea parcurilor industriale: A se consulta si ANEXELE V și VI (Legea parcurilor industriale și Legea de implementare a parcurilor industriale)

#### 5.1. Cadrul legal

Orice persoana fizica sau juridica straina poate sa deschida o afacere in Turcia, cu conditia inregistrarii la Registrul Comertului de pe langa camera de comert locala.

Principalele prevederi ale legii investițiilor străine

- Investitorii străini pot investi in sectorul industrial, comercial, agricol sau in orice alt sector economic ca si investitorii privați din Turcia;
- Cota de participare a capitalului străin este permisa pana la 100%, cu excepția unor sectoare pentru care cota de participare a capitalului străin este limitata: 20% pentru televiziune, 49% pentru aviație, servicii de telecomunicații si transport maritim;
- formele de organizare ale societăților: pot fi societăți cu răspundere limitata sau societăți pe acțiuni.
- forma de participare la capital:
  - cash sub forma de moneda străina convertibila, din gama celor acceptate de Banca Centrala a Turciei;
  - aparate, echipamente, subansamble si bunuri similare;
  - active si bunuri ale cetățenilor străini, altele decât titlurile de stat;
  - proprietate intelectuala sub forma drepturilor de licențe si mărci de comerț;
- societățile si filialele înființate, conform Codului Comercial turc, sunt considerate persoane juridice turce, fiind supuse aceluiași tratament ca si societățile autohtone;
- profitul, dividendele si cotele de capital pot sa fie transferate in străinătate după deducerea impozitelor legale.

Informații suplimentare la punctul 3 - **Cum se fac afaceri in Turcia**

#### 5.2. Costul afacerilor in Turcia (a se consulta si Anexa II)

Costul afacerilor in Turcia: [www.invest.gov.tr/en-US/investmentguide/investorsguide/Pages/BusinessPremises.aspx](http://www.invest.gov.tr/en-US/investmentguide/investorsguide/Pages/BusinessPremises.aspx)

#### 5.3. Facilitați oferite investitorilor străini, pentru investiții în:

- zonele de dezvoltare defavorizate
- zonele de dezvoltare tehnologică
- zonele industriale organizate
- zonele libere
- cercetarea și dezvoltarea
- învățământul privat
- investițiile în activități culturale

#### 5.4. Investitori străini in Turcia (Sursa: [Central Bank of Turkey](http://www.tcmb.gov.tr))

	<b>Milioane USD</b>							
	2007	2008	2009	2010	2011	2012	2013	2014
<b>Total FDI</b>	<b>19.137</b>	<b>14.747</b>	<b>6.250</b>	<b>6.260</b>	<b>6.260</b>	<b>12.400</b>	<b>9.226</b>	<b>12.530</b>

#### Principali investitori în 2014 (în%):

Olanda: 23,1  
Marea Britanie: 12,9  
Rusia: 9.0  
Azerbaidjan: 8.8  
Germania: 8.5

Luxemburg: 6,8

Italia:6.0

Statele Unite ale Americii: 4.0

Franța: 3.4

Kuwait: 2.9

Principalele sectoare de investitii in 2014, în%

Fabricație, prelucrare: 35,8

Finanțe și asigurări: 19,0

Gaz, electricitate și apă, managementul deeurilor: 16,4

Comert cu ridicata și cu amănuntul: 14,4

Minerit: 5.5

Număr total de companii cu capital străin înregistrate în Turcia: 41.131 din care înregistrate în 2014: 3.702 (2991 filiale, 60 reprezentante, 651 cumparate) companii.

Din acest număr 19.228 companii sunt din statele UE, 11.000 din Orientul Mijlociu, 3.000 din Asia indepartata (China, Coreea de Sud, Indochina), 1.500 din SUA. Aproximativ 12 mii companii sunt în sectorul vânzări, 6 mii în sectorul imobiliar, 3 mii cinci sute în sectorul telecomunicații și transport și puțin peste 5 mii două sute în sectorul productiv.

*Intre marile companii transnaționale prezente in Turcia se pot aminti:*

- Cisco, Microsoft, Nortel, Vodafone, Motorola, Telecom Italia, Citybank, BNP Paribas, JP Morgan Chase, AEG, Mobil, Shell, BP, ExxonMobile, General Electric, Siemens, Castrol, Toyota, FIAT, Renault, Hyundai, Ford Motor Co, Daimler Chrysler, Bosch, Pirelli Tire, Bridgestone-Firestone, Goodyear, Unilever, RJR Nabisco, Philip Morris, United Defense, Cargill, Novartis, Coca Cola, Colgate-Palmolive, Lockheed Martin, Gillette, Hilton International, Aventis, McDonald's, Nestle, Pepsi, Pfizer, Procter & Gamble, InterGen, Abbot Laboratories etc.

#### **5.5.Garantarea reciproca a investițiilor**

Acordul pentru garantarea și protejarea reciproca a investițiilor între Guvernul României și Guvernul Republicii Turcia, a fost semnat la 4 martie 2008. Documentul a fost ratificat de partea română și în cursul anului 2009 și de Parlamentul turc cu Legea nr. 4960/16/03/2010.

#### **Surse suplimentare:**

- Agenția pentru Promovarea Investițiilor Străine: [www.invest.gov.tr](http://www.invest.gov.tr)

- Centrul pentru Promovarea Exportului: [www.igeme.org.tr](http://www.igeme.org.tr)

#### **5.6 Legea parcurilor industriale**

Nu este tipica investițiilor străine, fiind unitate în care își desfășoară activitatea numeroase companii turce, dar și străine. Activitatea în parcurile industriale prezintă avantaje comparative cu o nouă investiție, costurile fiind mult mai reduse la energie, apă, apă dedurizată, procesare și neutralizare deșeurilor, paza și securitatea afacerii, etc. servicii și utilități puse la dispoziție de zona industrială. În Anexa IV și Anexa V se prezintă legislația zonelor industriale și legea de implementare a zonelor industriale.

**Notă: A se consulta și ANEXELE V și VI (Legea parcurilor industriale și Legea de implementare a parcurilor industriale)**

### **6. REGIMUL FISCAL ( a se consulta Anexa II)**

#### **6.1. Impozitul pe venit**

**6.1.1. Impozitul pe veniturile companiilor**

**6.1.2. Impozitul pe veniturile persoanelor fizice**

**6.1.3. Contribuția la sistemul de asigurări sociale**

#### **6.2. Taxele de consum**

**6.2.1. Taxa pe valoarea adăugată (KDV)**

**6.2.2. Taxa specială de consum (OTV)**

**6.2.3. Taxe pe tranzacții bancare și asigurări**

**6.2.4. Taxa de ștampilă (Stamp Duty)**

#### **6.3. Impozitul pe avere**

#### **6.4. Facilitati fiscale**

#### **6.1. Impozitul pe venit**



Impozitul pe venit se aplică tuturor categoriilor de venit obținute de persoanele fizice locale și străine și de companiile rezidente în Turcia. Veniturile obținute de persoanele nerezidente prin angajare, deținere de proprietăți, tranzacții comerciale și orice alte activități care generează venituri pe teritoriul Turciei.

#### **6.1.1. Impozitul pe veniturile companiilor**

Impozitul pe profitul companiilor este de 20%

Impozitul pe venituri obținute de companiile rezidente din:

- dividende 15%
- dobânzi obținute la bonurile de tezaur 0%
- dobânzi obținute din depozite bancare 15%
- transferul profitului 15%
- vânzarea/transferul acțiunilor 15%

#### **6.1.2. Impozitul pe veniturile persoanelor fizice**

Impozit progresiv, aplicabil la veniturile brute, începând cu anul 2010:

Nivelul venitului	Cota de impozit
Până la 8.800 TL	15%
8.801 – 22.000 TL	20%
22.001 – 50.000 TL	27%
Peste 50.001 TL	35%

#### **6.1.3. Contribuția la sistemul de asigurări sociale**

- contribuția angajatorului 14%
- contribuția angajatului 19,5%

### **6.2. Taxele de consum**

#### **6.2.1. Taxa pe valoarea adăugată (KDV)**

Rata de KDV variază între 1% și 8% la produsele alimentare și 18% la celelalte produse

#### **6.2.2. Taxa specială de consum (OTV)**

Se aplică la principalele grupe de produse:

- produse petroliere, gaz natural, lubrifanți, solvenți și derivatele solvenților
- automobile și alte vehicule, motociclete, avioane, elicoptere, iahturi
- tutun și produse din tutun, băuturi alcoolice
- produse de lux

#### **6.2.3. Taxe pe tranzacții bancare și asigurări**

Companiile bancare și de asigurări sunt exceptate de la plata KDV, dar sunt subiect al taxelor pe venituri obținute din tranzacții bancare și asigurări:

- taxa generală pe venituri din tranzacții bancare și asigurări 5%
- taxa pe venituri obținute din împrumuturi interbancare 1%
- taxa de schimb valutar 0,1% (în banca)

#### **6.2.4. Taxa de ștampilă (Stamp Duty)**

Taxa de ștampilă se aplică la o gamă largă de documente: contracte comerciale, acorduri, note de plată, contribuții la capitalul social, scrisori de credit (L/C), scrisori de garanție (L/G), situații fiscale etc.

Taxa de ștampilă, în funcție de valoarea documentului, este cuprinsă între 0,165% și 0,825%.

### **6.3. Impozitul pe avere**

Se împarte în 3 categorii:

- impozitul pe moșteniri și cadouri
- impozitul pe proprietate
- impozitul pe vehicule cu motor

Impozitul pe clădiri și pe terenuri:

- clădiri cu destinația de reședință 0,1%
- impozitul pe clădiri cu altă destinație 0,2%

### **6.4. Facilități fiscale**

- zonele de dezvoltare defavorizate
- zonele de dezvoltare tehnologică

- zonele industriale organizate
- zonele libere
- cercetarea și dezvoltarea
- învățământul privat
- investițiile în activități culturale

Informații suplimentare: [www.invest.gov.tr/en-US/investmentguide/investorsguide/Pages/Taxes.aspx](http://www.invest.gov.tr/en-US/investmentguide/investorsguide/Pages/Taxes.aspx)

## 7. OPORTUNITATI DE EXPORT, COOPERARE SI INVESTITII

- 7.1. Petrol si gaze
- 7.2. Energie
- 7.3. Agricultura
- 7.4. Mediu
- 7.5. Metalurgie
- 7.6. Industria auto
- 7.7. Textile si confectii
- 7.8. Chimie
- 7.9. Material plastic si mașini pentru prelucrare material plastic
- 7.10. Mașini și echipamente electrice și mecanice
- 7.11. Materiale de construcții
- 7.12. Echipamente pentru constructii
- 7.13. Constructii
- 7.14. Tehnologia informatiei si comunicațiilor

**NOTA: Sectoarele în care sunt mai puține oportunități de investiții**

**Sectoare monopoliste: Transport, servicii postale, rețea feroviară (TCDD)**

**Sectoare în declin: Textile, agricultura.**

### 7.1. PETROL SI GAZE

Turcia dispune de rezerve confirmate la țigeti de 43 milioane tone si la gaze de 6,2 miliarde mc, fiind dependentă de importul de energie (în proporție de peste 70%, față de media UE 50%), din care: 93% la țigeti și 97% la gaze.

În 2013, factura la importul de titei si gaze a depășit 60 miliarde dolari (25,5% din totalul importului) și în scopul diminării dependentei de import, Turcia alocă importante resurse pentru investiții în explorări petroliere.

Potrivit estimărilor, Turcia a explorat numai 20% din potențialul terestru (onshore) și 1% din potențialul zonei economice maritime (offshore).

În 2014 au continuat explorările în Marea Neagră și în zona maritimă din sud est.

Portul Ceyhan este proiectat să devină principalul hub energetic al Turciei de la Marea Mediterană. Este terminalul conductelor de titei BTC și Kirkkuk – Ceyhan, cât și pentru proiectatul oleoduct Samsun – Ceyhan, pentru care sunt în curs de pregătire 6 pachete de licitații.

Rafinăriile turce acopera numai 60% din necesarul de consum la produse petrochimice. Diferența provine din import. Pentru reducerea importului sunt în curs proiecte pentru 2 rafinării: una în portul Ceyhan de consorțiul Calik Enerji și Eni, și cea de-a doua la Aliaga, Izmir de consorțiul Socar-Turcas, care va produce nafta și motorina. În 2011, s-a semnat cu consorțiul SOCAR, în prezența președintelui azer construirea acestei rafinării.

Cerere în creștere este și pentru materiale plastice (PVC, polipropilena și, în special pentru polietilena și HDPE).

BOTAŞ are un important proiect de construire a unui depozit de gaze sub Lacul Sărat (Tuzgol), cu o capacitate de 9560 milioane mc. Banca Mondială a aprobat un credit în valoare de 325 milioane dolari pentru acest proiect.

#### **Oportunități:**

- proiecte pentru explorări petroliere terestre și în zonele economice din Marea Neagră
- echipamente și servicii petroliere
- turbine, compresoare și pompe pentru conductele de petrol și gaze
- sisteme de control, monitorizare și automatizare industrială
- echipamente pentru rafinării
- software pentru proiecte petroliere
- echipament pentru desulfurizare
- echipament pentru construcția de conducte de petrol și gaze
- regulatoare de presiune

### **Informatii de afaceri:**

- Botas: [www.botas.gov.tr](http://www.botas.gov.tr)
- TPAO: [www.tpao.gov.tr](http://www.tpao.gov.tr)
- Petform: [www.petform.org.tr](http://www.petform.org.tr)
- Agentia de Reglementare a Pietei Energie: [www.emra.org.tr](http://www.emra.org.tr)
- Directoratul General pentru Afaceri Petroliere: [www.pigm.gov.tr](http://www.pigm.gov.tr)

*Notă: este un sector strategic al Turciei, implicarea în afaceri a unei forme românești impunând o bună colaborare cu un partener local, bine cunoscut pe aceste domenii.*

## **7.2. ENERGIE**

### **Strategia în domeniul energiei**

Pe termen lung (până în anul 2023, la 100 – a aniversare a Republicii), Turcia dorește să integreze în economie resursele de cărbune și hidrologice, să crească capacitatea instalată la energia eoliană la 20.000 MW și la geotermală la 600 MW și se asigure 5% din necesarul de energie din energia nucleară.

Pe termen mediu (strategia 2010 – 2014), Turcia are ca obiectiv principal să reducă dependența de import, prin creșterea producției interne la țiței, gaze și cărbune, valorificarea resurselor regenerabile și construcția de centrale nucleare.

### **Proiecte pentru diversificarea resurselor interne de energie și reducerea dependenței de import**

- Construirea de hidrocentrale electrice pe râurile interioare. Turcia dispune de 9 cursuri de apă cu un potențial hidroenergetic estimat la 180 miliarde KWh, din care utilizează numai 20%, prin 61 de hidrocentrale. Sectorul privat a primit licențe pentru construirea a 1500 de hidrocentrale noi. În aprilie 2008, consorțiul de firme din Germania, Austria și Elveția au întrerupt finanțarea pentru construirea celei mai mari hidrocentrale de la Ilisu, pe râul Eufrat, la 24 Km de granița cu Siria, din motive politice, sociale, economice, de mediu și arheologice. Guvernul turc intenționează să aloce resursele necesare pentru demararea lucrărilor de construcție la hidrocentrala, Ilisu, cu forțe proprii.
- Construirea unor centrale electrice pe cărbune. Producția de energie pe bază de cărbune reprezenta 44% din potențialul existent. Rezervele de cărbune ale Turciei sunt estimate la 4,2 miliarde tone de lignit. Se prevede ca puterea instalată a centralelor pe cărbune să crească la 3.500 MW până în 2014.
- Folosirea energiei eoliene. Capacitatea instalată pentru producția energiei eoliene este de 800 MW și se prevede ca aceasta să crească la 5.000 MW, până în 2014 și la 10.000 MW până în 2015.
- Folosirea energiei geotermale. Puterea instalată a centralelor geotermale este de 77,2 MW și se prevede să crească la 300 MW până în 2015.
- Construirea de centrale atomo-electrice. În perspectiva anilor 2017-2018, Turcia estimează ca 20% din consumul de energie să fie satisfăcut din energie nucleară. În ianuarie 2010, Turcia a încheiat cu Rusia un acord guvernamental pentru formarea unui consorțiu care să construiască prima centrală nucleară pe coasta Mării Mediterane, la Mersin (Akyyu). Acordul a fost ratificat de Parlamentele celor două țări în 2010. Se estimează că realizarea studiilor seismice și de fezabilitate vor dura un an, după care va începe construcția centralei. După retragerea ofertei coreene pentru construirea celei de-a doua centrale nucleare în nord-estul Turciei, în noiembrie 2010, compania japoneză Mitsubishi a prezentat o nouă ofertă pentru construirea centralei cu tehnologie și investiție japoneză. Negocierile au fost întrerupte cu firma japoneză Mitsubishi, ca urmare a pagubelor suferite de centrala de la Fukushima, în timpul cutremurului și valului tsunami din 11 martie ac, și vor fi reluate după ce Turcia se va convinge de siguranța centralei și nu de tehnologia japoneză în care are încredere deplină. Au demarat discuții cu China, în ideea semnării unui acord de construire a unei centrale nucleare dar, în paralel sunt discutiile și cu un consorțiu japonezo-francez.
- Având în vedere că în vecinătatea Turciei se află 73% din rezervele mondiale de țiței și 72% din rezervele mondiale de gaze naturale, aceasta și-a propus ca obiectiv strategic să devină coridor pentru tranzitul produselor energetice din direcțiile est și sud-est către țările vest europene. În îndeplinirea acestui obiectiv, Turcia a devenit parte la numeroase proiecte energetice care vizează transportul produselor energetice pe teritoriul său, unele din acestea fiind deja realizate iar altele aflându-se în diferite stadii de dezvoltare. UE cooperează cu Turcia pentru realizarea „Coridorului de Gaze Sud European nr. 4”, pe ruta: Turcia-Grecia-Italia (interconectorul ITGI). În noiembrie 2014, a demarat proiectul TANAP.

### **Oportunitati de export:**

- echipament energetic pentru hidrocentrale,
- transformatoare pentru stații și substații de transformare,
- cabluri electrice, izolatori,
- echipamente și tehnologii pentru utilizarea energiei eoliene și solare.

### **Oportunitati de cooperare și investiții (a se consulta ANEXA VII)**

Sectorul privat turc este interesat de parteneriate cu firme străine pentru realizarea de proiecte și investiții pentru:

- producția de energie din surse regenerabile (hidroelectrică, eoliană, solară, biomasa și termală)
- transfer de tehnologie în vederea producerii de echipamente energetice;
- echipamente avansate (turbine de gaze și abur, boilere pentru recuperarea căldurii) pentru construirea de centrale pe baza de carbune sau cu combustibili combinați.

#### Informații de afaceri:

- Ministerul Energiei și Resurselor Naturale: [www.menr.gov.tr](http://www.menr.gov.tr)
- Autoritatea pentru Reglementare a Pieței Energiei: [www.epdk.org.tr](http://www.epdk.org.tr)
- Compania Națională a Petrolului: [www.tpao.gov.tr](http://www.tpao.gov.tr)
- Compania Națională de Comercializare a Energiei (TETAS): [www.tetas.gov.tr](http://www.tetas.gov.tr)
- Compania Națională pentru Transportul Electricității (TEIAS): [www.teias.gov.tr](http://www.teias.gov.tr)
- Compania Națională de Distribuție (TEDAS): [www.tedas.gov.tr](http://www.tedas.gov.tr)
- Compania Națională pentru Transport Titei și Gaze prin Conducte (BOTAS): [www.botas.gov.tr](http://www.botas.gov.tr)
- Agenția pentru Promovarea Investițiilor: [www.invest.gov.tr/InvestorsGuide.aspx?ID=8](http://www.invest.gov.tr/InvestorsGuide.aspx?ID=8)

### 7.3. AGRICULTURA ȘI INDUSTRIA ALIMENTARĂ

Producția agricolă și industria alimentară satisface, în principiu, consumul propriu și creează unele disponibilități pentru export, în special la legume și fructe proaspete.

Importul de produse vegetale în 2013 a fost de 7,3 miliarde dolari, din care: cereale, semințe de legume și plante la 5,85 miliarde dolari. Din acestea 2,15 miliarde sunt cereale, 1,6 miliarde furaje pentru animale, 0,94 miliarde fructe și legume, 0,5 miliarde tutun, 0,67 miliarde cafea+ceai+cacao+condimente. Importul de animale vii a fost de 346 milioane USD, iar de carne de numai 29 milioane USD.

Importul de produse agricole și alimentare este protejat prin numeroase bariere netarifare, între care:

- interzicerea importului de bovine vii, carne și produse din carne de bovine. În 2010, ca urmare a creșterii prețurilor pe piața internă la carnea de vită și la produsele din carne, Turcia a început să liberalizeze treptat importul de bovine și carne de bovine. În prezent, este admis importul de bovine din 8 țări membre UE (Norvegia, Estonia, Lituania, Letonia, Ungaria, Finlanda, Suedia și Grecia) și importul de carne de bovine din statele membre UE, cu excepția Ciprului. Chiar dacă teoretic importul din România a fost liberalizat în vara 2014, acesta nu este încă operabil, nefiind finalizate procedurile deși teoretic liberalizat, în 2014 Turcia nu a importat nici o cantitate de carne de bovină sau un animal viu, solicitările fiind respinse „din motive interne”, fără alte explicații;

- certificate de control, inspecție fitosanitară și carantina la importul de plante și legume;

- certificat de origine și sănătate la importul de furaje ce conțin ingrediente fabricate în țări din afara UE;

- controlul prețului la băuturi alcoolice de către autoritatea de reglementare;

- suprataxe la import:

- la vin: 63.3% taxa de consum dar nu mai puțin de 3,25 TL/litru (275% la vinuri spumante), 50% taxa specială la importul de vin din țările UE și 18% TVA

- la carne de vită, proaspătă sau congelată: În tabel se prezintă situația oficială: există excepții, Turcia organizând licitații, în anumite perioade pentru achiziția de carne de vită, cu selectarea țărilor invitate.

- taxa vamală, în %)

CN Code	Name of product	EU, EFTA	Alte țări
0201.10.00.00.00	Carcass or semi carcass	60	60
0201.20.20.00.00	Quarter carcass (equally divided)	60	60
0201.20.30.00.00	Forequarters of the carcass (separated or not)	60	60
0201.20.50.00.00	Hindquarters of the carcass (separated or not)	60	60
0202.10.00.00.00	Carcass or semi carcass	60	60
0202.20.10.00.00	Quarter carcass (equally divided)	60	60
0202.20.30.00.00	Forequarters of the carcass (separated or not)	60	60
0202.20.50.00.00	Hindquarters of the carcass (separated or not)	60	60

- certificate și control la produse alimentare și furaje privind modificări genetice (GMO), în vigoare din 28 aprilie 2009 înlocuit de Legea privind securitatea biologică (Biosafety Law) adoptată de Parlamentul turc, la data de 18 martie 2010.

Barierele comerciale și documentele solicitate la importul de produse agricole în Turcia sunt disponibile pe site-ul UE, la adresa: [http://mkaccdb.eu.int/madb\\_barriers/barriers\\_select.htm](http://mkaccdb.eu.int/madb_barriers/barriers_select.htm)

În 2013, România a exportat în Turcia produse vegetale în valoare de 126 milioane euro (62 milioane euro cereale și 56 milioane euro furaje) și a importat din Turcia legume și fructe în valoare de 84 milioane euro.

### **Oportunitati de export**

- cereale (grau, orz, porumb, soia), furaje, lână spalata si pieptenată, ulei vegetal brut (din floarea soarelui, soia si porumb).

### **Oportunitati de cooperare si investitii**

- protectia si ameliorarea solului, managementul mediului, ferme pentru cultura plantelor tehnice cu valoare mare adăugata (soia, rapita etc.).

### **Informatii suplimentare**

- Federatia Asociatiilor din Alimentatie: [www.gdf.org.tr](http://www.gdf.org.tr)
- Asociatia Producatorilor de Furaje: [www.turkiyeyembir.org.tr](http://www.turkiyeyembir.org.tr)
- Asociatia Producatorilor de Seminte: [www.turkted.org.tr](http://www.turkted.org.tr)
- Asociatia Fermierilor: [www.tzob.org.tr](http://www.tzob.org.tr)
- Asociatia Producatorilor de Lapte, Carne si Produse Alimentare: [www.setbir.org.tr](http://www.setbir.org.tr)
- Asociatia Crescatorilor de Pasari: [www.besd-bir.org](http://www.besd-bir.org)
- Federatia Morarilor: [www.usf.org.tr](http://www.usf.org.tr)

## **7.4. MEDIU**

Turcia se află în plin proces de armonizare la standardele de mediu ale UE. Potrivit evaluărilor făcute de Comisia Europeană, stadiul actual de adaptare este destul de redus. Unele progrese s-au făcut în domeniul deșeurilor, apei, protecției naturii și calității aerului. Progrese limitate s-au remarcat în domeniul produselor chimice și nici un fel de progrese în domeniul poluării industriale.

Procesul de armonizare este prevăzut a se încheia în 2024, timp în care Turcia trebuie să investească în infrastructură și tehnologie de mediu peste 70 miliarde euro, din care: 37 miliarde euro în domeniul apei și 33 miliarde euro în domeniile: deșeuri, industrie, produse chimice, nuclear, aer, natura și zgomot.

### **Oportunitati de export si cooperare:**

- aparate pentru măsurarea și controlul gradului de poluare. (Turcia este producătoare și exportatoare de pompe și valve)
- construirea de stații de tratare a apelor reziduale în zonele industriale. În Turcia sunt 87 de zone industriale și numai 41 din acestea au stații de tratare a apelor reziduale
- construirea de stații de canalizare și tratare apei menajere. Potrivit estimărilor, 1900 de municipalități turce au nevoie de sisteme de canalizare și 2900 de municipalități au nevoie de stații de tratare a apelor menajere,
- construirea de stații de tratare a apei potabile

### **Surse pentru identificarea proiectelor de licitații:**

- Unitatea Centrala de Contractare și Finantare: [www.cfcu.gov.tr](http://www.cfcu.gov.tr) (proiecte cu finanțare din fondurile UE)
- Suplimentul Jurnalului Oficial al UE:

[http://ted.europa.eu/Exec?Template=TED/editorial\\_page.htm&DataFlow=ShowPage.dfl&StatLang=RO](http://ted.europa.eu/Exec?Template=TED/editorial_page.htm&DataFlow=ShowPage.dfl&StatLang=RO)

- Ministerul Mediului și Padurilor: [www.cevreorman.gov.tr](http://www.cevreorman.gov.tr)
- Municipiul Istanbul - Departamentul pentru Protecția Mediului și Dezvoltare: [www.ibb.gov.tr](http://www.ibb.gov.tr)
- Autoritatea pentru Apa și Canalizare Istanbul (ISKI): [www.iski.gov.tr](http://www.iski.gov.tr)
- Autoritatea pentru Apa și Canalizare Ankara (ASKI): [www.aski.gov.tr](http://www.aski.gov.tr)
- Autoritatea pentru Apa și Canalizare Izmir (IZSU): [www.izsu.gov.tr](http://www.izsu.gov.tr)

Și aici apare problema legată de licitații, firmele turce fiind avantajate. Marea majoritate a licitațiilor pentru lucrările urbane nu sunt publicate internațional.

## **7.5. METALURGIE**

În 2014, Turcia a ocupat locul 10 în lume și al 3-lea în Europa la producția de oțel, cu 34,04 milioane tone. Turcia produce:

- 21 milioane tone/an la produse lungi și consumă 11-12 milioane tone/an
- 7,3 milioane tone/an la produse plate și consumă de 15 milioane tone/an.

În 2014, Turcia a exportat produse metalurgice în valoare de 15,5 miliarde dolari (18,1 milioane tone) și a importat de 11,4 miliarde USD (13,81 milioane tone). România a exportat în Turcia produse metalurgice în valoare de 1.232 milioane euro din care și a importat din Turcia metale comune și articole din metal, în valoare de 516 milioane euro).

**Oportunitati de export:** produse plate (tabla groasă pentru industria navală, benzi și tabla subțire pentru industria de autovehicule).

### **Surse de contact:**

- Asociația Producătorilor de Autovehicule: [www.osd.org.tr](http://www.osd.org.tr)
- Asociația Producătorilor de Componente Auto: [www.taysad.org.tr](http://www.taysad.org.tr)
- Asociația Constructorilor de Vapoare : [www.gisbir.com/en/default.aspx](http://www.gisbir.com/en/default.aspx)
- Asociația Producătorilor de Bunuri Electrocasnice: [www.beysad.org.tr/index\\_eng.asp](http://www.beysad.org.tr/index_eng.asp)
- Asociația Producătorilor de Fier și Oțel (DÇÜD): [www.dcud.org.tr/members.htm](http://www.dcud.org.tr/members.htm)
- Asociația Producătorilor din Siderurgie: [www.tudoksad.org.tr](http://www.tudoksad.org.tr)
- Camera Inginerilor Metalurji : [www.metalurji.org.tr](http://www.metalurji.org.tr)

## 7.6. INDUSTRIA AUTO

Turcia este al 17-lea producător mondial de autovehicule (1,1 milioane vehicule în 2010), cel mai mare producător de autobuze și al treilea producător de vehicule comerciale din Europa. Sectorul auto este principala ramură a industriei, având 13 linii de asamblare din care: 5 companii produc autoturisme (Fiat, Honda, Hyundai, Renault, Toyota), 9 companii produc camioane și pickup și 9 companii produc autobuze și minibuze. Peste 700 de firme produc componente auto. În 2012 (ultimul an cu date pe domeniu) producția de autovehicule a fost de 858.188 bucăți.

În 2014, România este a fost a 17-a piață de export a Turciei la export autovehicule și a 2-a piață la exportul de componente auto, după Germania. În 2010 s-a finalizat transferul fabricii de autovehicule Ford Conect din Turcia la Craiova).

În 2014, România a exportat în Turcia autoturisme și componente auto în valoare de 434 milioane USD și a importat autovehicule și componente în valoare de 303 milioane USD.

Pe primele 6 luni 2015 România a exportat în Turcia autoturisme și componente auto în valoare de 226 milioane USD și a importat autovehicule și componente în valoare de 14,5 milioane USD.

**Oportunitati de export:** componente auto, echipamente pentru producerea de componente auto.

### Surse de contact:

- Asociația Distribuitorilor de Autovehicule: [www.odd.org.tr](http://www.odd.org.tr)
- Asociația Producătorilor de Autovehicule: [www.osd.org.tr](http://www.osd.org.tr)
- Asociația Distribuitorilor Autorizați de Autovehicule: [www.oyder-tr.org](http://www.oyder-tr.org)
- Asociația Producătorilor de Componente Auto: [www.taysad.org.tr](http://www.taysad.org.tr)

## 7.7. TEXTILE SI CONFECTII

Industria textilă este a doua ramură industrială a Turciei. În acest sector funcționează peste 35 mii companii. În 2008-2009, industria textilă a fost puternic afectată de criza financiară internațională, când numeroase fabrici și-au redus substanțial activitatea sau au intrat în faliment.

Turcia este al doilea exportator de produse textile în țările UE, după China. În 2013, România a exportat în Turcia articole textile din lână, filamente și fire sintetice și articole de pasmanterie, în valoare de 51 milioane euro și a importat din Turcia materii textile și produse din acestea în valoare de 314 milioane euro.

**Oportunitati de export:** confecții fabricate sub mărci recunoscute pe plan internațional, textile tehnice (pentru protecție și sanitare), articole de pasmanterie, filamente și fire sintetice.

### Surse de contact:

- Asociația Producătorilor de Confecții: [www.tgsd.org](http://www.tgsd.org)
- Patronatul Industriilor din Sănătate (SEIS): [www.seis.org.tr](http://www.seis.org.tr) ; [www.sader.org.tr](http://www.sader.org.tr)
- Asociația Industriașilor și a Oamenilor de Afaceri Independenți: [www.musiad.org.tr](http://www.musiad.org.tr)
- Asociația Industriașilor și a Oamenilor de Afaceri (TÜSİAD) : [www.tusiad.org.tr](http://www.tusiad.org.tr)

## 7.8. CHIMIE

Industria chimică turcă a dezvoltat semnificativ producția de materii de bază și intermediare pentru sectoarele chimiei și petrochimiei (produse chimice organice și anorganice, îngrășăminte, vopsele, medicamente, săpun și detergenți, fibre sintetice, uleiuri esențiale și produse cosmetice).

În 2013, România a fost a 7-a piață de export a Turciei pentru produse chimice 126 milioane euro (îngrășăminte, extracte tanante și colorante, săpun și produse organice tensio active, produse organice, anorganice și) iar România a exportat în Turcia produse chimice în valoare de 322 milioane euro (produse chimice organice, anorganice, produse organice tensio-active și îngrășăminte).

**Oportunitati de export:** PVC, îngrășăminte chimice

### Surse de contact:

- Asociația Producătorilor din Chimie (TKSD): [www.tksd.org.tr/UYE-ENG.htm](http://www.tksd.org.tr/UYE-ENG.htm)
- Asociația Industriașilor și a Oamenilor de Afaceri Independenți: [www.musiad.org.tr](http://www.musiad.org.tr)

- Asociația Industriașilor și a Oamenilor de Afaceri (TÜSİAD) : [www.tusiad.org.tr](http://www.tusiad.org.tr)

### **7.9. MATERIAL PLASTIC SI MAȘINI PENTRU PRELUCRARE MATERIAL PLASTIC**

Industria materialelor plastice este una din cele mai dinamice sectoare ale industriei turce. Industria turca de material plastic reprezintă 1,6% din industria mondială. Turcia este al 2-lea producător de fibre sintetice, al 3-lea producător de PVC și dispune de a 5-a capacitate de prelucrare material plastic din Europa.

În acest sector lucrează peste 6950 de companii, din care 99% sunt IMM-uri.

În 2013, importul de material plastic și mașini pentru prelucrare material plastic a însumat 11 miliarde dolari.

#### **Material plastic**

Producția locală de material plastic satisface numai 15% din necesarul de consum.

Piața turca a materialului plastic constă din:

- PP (polipropilena), utilizată pentru producția de fire pentru mochete, saci, folii, conducte din plastic și articole casnice
- LDPE (polietilena de mică densitate), utilizată pentru producția de folii (90%), matrițe prin injecție (2%) și matrițe prin suflare (5%). 25% din necesarul de consum provine din import.
- LLDPE (polietilena de mică densitate lineară). 100% din import.
- HDPE (polietilena de înaltă densitate), marea majoritate provine din import.
- PVC, utilizat pentru izolare fire electrice, industria auto, jucării, profile, scuturi de protecție, conducte, folii pentru ambalaje, piele artificială și articole tehnico-sanitare. 80% din necesarul de consum se asigură din import.
- PS (polistiren), utilizat pentru izolații și aparate casnice. Marea majoritate a consumului se asigură din import.
- PET (polietilen-tereftalat), utilizat în industria recipientelor din plastic, auto și electrotehnica.
- ABS (acril-butadien-stiren), se utilizează în industria produselor termoplastice. Necesarul de consum se asigură din import.

Principalii furnizori de material plastic ai Turciei, sunt: Germania, Belgia, Arabia Saudita, Olanda, Italia, Franta, Coreea de Sud, Spania, SUA și Israel.

#### **Masini pentru procesare material plastic**

China este principalul furnizor de mașini pentru procesare material plastic al Turciei, cât și principalul competitor al acestora pe piețele externe.

Importul Turciei constă din: mașini cu injecție (27%), mașini pentru tăiat și format (26%) și mașini de extrudat (21%).

Principalii furnizori de mașini pentru procesare material plastic, sunt: Germania, Italia, China, Taiwan, Austria, Japonia, Elveția, SUA, Franța și Coreea de Sud.

#### **Oportunitati pentru export**

- PP, HDPE, PVC, PS, LLDPE și ABS.
- mașini pentru tăiat și format material plastic
- mașini cu injecție
- mașini de extrudat

#### **Informatii de afaceri**

- Asociația Industriașilor de Material Plastic (PAGDER): [www.pagev.org.tr](http://www.pagev.org.tr)

### **7.10. MAȘINI ȘI ECHIPAMENTE ELECTRICE ȘI MECANICE**

Turcia produce mașini industriale grele, mașini unelte și scule, echipamente de foraj, pompe și compresoare, mașini textile, echipamente alimentare, echipamente pentru procesarea lemnului, motoare cu combustie internă, turbine, semănătoare, tractoare (3 linii de asamblare), valve, benzi transportoare, boilere și părți și accesorii pentru acestea.

Industria electrotehnică și electronică produce: electronice pentru consum casnic (frigidere, mașini de spălat, aparate de aer condiționat), echipamente de telecomunicații, echipamente industriale și profesionale, computere, echipamente militare și componente pentru acestea.

În 2013, România a exportat în Turcia mașini și echipamente electrice și mecanice, în valoare de 336 milioane euro și a importat din Turcia, în valoare de 498 milioane euro).

#### **Oportunitati de cooperare**

- în producția de mașini și echipamente electrice și mecanice pentru export pe terțe piețe.

### **Surse de contact:**

- Asociația Exportatorilor și Importatorilor (Turktrade): [www.turktrade.org.tr](http://www.turktrade.org.tr)
- Asociația Industriașilor și a Oamenilor de Afaceri Independenți: [www.musiad.org.tr](http://www.musiad.org.tr)
- Asociația Industriașilor și a Oamenilor de Afaceri (TÜSİAD) : [www.tusiad.org.tr](http://www.tusiad.org.tr)
- Asociația Producătorilor de Mașini: [www.mib.org.tr/english.html](http://www.mib.org.tr/english.html)
- Asociația Producătorilor de Pompe: [www.pomsad.org.tr/eng/giris.htm](http://www.pomsad.org.tr/eng/giris.htm)
- Asociația Industriilor Electronice și Informatică: [www.tesid.org.tr/eng-ani.htm](http://www.tesid.org.tr/eng-ani.htm)
- Asociația Producătorilor de Bunuri Electrocasnice: [www.beysad.org.tr/index\\_eng.asp](http://www.beysad.org.tr/index_eng.asp)

### **7.11. MATERIALE DE CONSTRUCȚII**

Turcia este unul din marii producători de materiale de construcții de bază din lume, între care: oțel beton, țevi și conducte din metal și plastic, sticlărie, gresie și faianță (locul 5 mondial), articole sanitare (locul 4 mondial), vopsele (locul 6 în Europa), cărămidă, ciment (locul 10 în lume), marmură, cherestea și profile din plastic și aluminiu (locul 5 în Europa la uși și ferestre din plastic).

#### **Oportunitati de cooperare**

- Parteneriat pentru construirea de fabrici de ciment în România și pe terțe piețe.

#### **Informatii de afaceri**

- Asociația Contractorilor Turci (TMB): [www.tmb.org.tr](http://www.tmb.org.tr)
- Asociația Industriașilor și a Oamenilor de Afaceri (TÜSİAD) : [www.tusiad.org.tr](http://www.tusiad.org.tr)
- Asociația Exportatorilor și Importatorilor (Turktrade): [www.turktrade.org.tr](http://www.turktrade.org.tr)
- Asociația Producătorilor de Ciment: [www.tcma.org.tr/en](http://www.tcma.org.tr/en)
- Asociația Producătorilor de Ceramica: [www.turkishceramics.com](http://www.turkishceramics.com)

### **7.12. ECHIPAMENTE PENTRU CONSTRUCȚII**

Migratia populatiei de la sate la orase din ultimii 30 de ani a dinamizat industria constructiilor din Turcia si a facilitat creșterea cererii pentru echipamente și materiale de construcții.

La creșterea cererii pentru echipamente de constructii a contribuit și prezenta contractorilor turci pe pietele externe.

Potrivit estimarilor 70% din necesarul pietei turce consta din excavatoare, incarcatoare și stivuitoare, iar diferența consta din: macarale mobile, macarale turn, macarale pe șenile, echipamente de demolare, utilaje pentru minerit și tuneluri, echipamente de forare, pompe de beton, cilindrii buldozer, cilindri compactori, mixere, etc.

#### **Oportunitati de export**

- macarale mobile, macarale pe șenile, macarale turn (de mare tonaj),
- gredere, buldozere
- role, burghie de roca
- instalatii de foraj
- mașini de minerit
- mașini de sapat tuneluri
- betoniere

#### **Informații de afaceri:**

- IMDER (Construction Equipment Manufacturers and Distributors' Association of Turkey): [www.imder.org.tr/?yenilisan=en](http://www.imder.org.tr/?yenilisan=en)
- Vincder (Crane Operators Association of Turkey): [www.vincder.com](http://www.vincder.com)

### **7.13. CONSTRUCȚII**

În sectorul construcțiilor din Turcia funcționează peste 200 mii companii, parte din acestea și-au extins activitatea în peste 60 de țări, în special, din Nordul Africii, Orientul Mijlociu, țările CIS, Caucaz, Asia Centrală și Balcanii de vest. În 2009, 33 de companii turce de Construcții a fost listate în revista "World Top 225 Contractors List", a doua țară după numărul firmelor și valoarea contractelor, după China.

În 2009, România ocupa locul 7 în cadrul lucrărilor angajate de firmele turcești de construcții în străinătate (3,44% din volumul total).

În 2008, în România activau peste 70 de companii de construcții turcești, la 103 proiecte, în valoare de peste 3,1 miliarde dolari. În 2009, în contextul crizei financiare internaționale numărul firmelor turce prezente în România a scăzut. Holdingul turc Enka a fost partenerul companiei Bechtel pentru construirea autostrăzii Transilvania, cu o participație de 50%.

#### **Oportunitati de cooperare**



- Parteneriate cu firme turce la realizarea unor proiecte de dezvoltare pe terțe piețe (Irak, Caucaz, Asia Centrală, Orientul Mijlociu, Balcanii de Vest, Nordul Africii, țările CIS)

#### **Informatii de afaceri**

- Asociația Contractorilor Turci (TMB): [www.tmb.org.tr](http://www.tmb.org.tr)
- Asociația Oamenilor de Afaceri Turci din România (TIAD): [www.tiad.ro](http://www.tiad.ro)

In prezent sectorul construcții este într-un început de regres. Noile orientari economice ale guvernului, lansate prin Programul de dezvoltare economică pe termene medii (in octombrie 2014) scot construcțiile ca făcând parte din „motorul” dezvoltării Turciei, dând accent industriei. In prezentarea noului program, vice-prim ministru turc a aratat că domeniul construcții a contribuit la „urâtirea orașelor”.

#### **7.14. TEHNOLOGIA INFORMATIEI SI COMUNICATIILOR**

Industria de soft este una din cele mai dinamice sectoare ale economiei turce. Companiile de software produc pachete de programe pentru contabilitate, salarizare, aplicații sectoriale (servicii financiare, telecomunicații, procese de prelucrare industrială, comerț cu amănuntul, sănătate și educație).

#### **Oportunitati de cooperare**

- realizarea de sisteme de programe educative noi pentru modernizarea educației in școlile primare, secundare și universitățile din Turcia, precum și pentru export pe terțe piețe.

#### **Informatii suplimentare**

- Asociația Informaticienilor: [www.tbd.org.tr](http://www.tbd.org.tr)
- Asociația Industriilor Electronice și Informatică: [www.tesid.org.tr/eng-ani.htm](http://www.tesid.org.tr/eng-ani.htm)
- Asociația Industriașilor pentru Procesare a Datelor: [www.tubisad.org.tr](http://www.tubisad.org.tr) ; [www.bthaber.com.tr](http://www.bthaber.com.tr)
- Ministerul Educației Naționale: [www.meb.gov.tr](http://www.meb.gov.tr)
- Consiliul pentru Educație Superioară: [www.yok.gov.tr](http://www.yok.gov.tr)

### **8. SURSE PENTRU IDENTIFICARE OPORTUNITĂȚI DE EXPORT**

- **Promovarea ofertelor concrete de export** și identificarea de oferte concrete de import: [www.turkishexportal.com/joinus\\_1\\_3.aspx](http://www.turkishexportal.com/joinus_1_3.aspx)
- Identificarea de parteneri potențiali pentru export, import, cooperare economică și investiții : [www.turkyievitrin.com](http://www.turkyievitrin.com); [www.igeme.gov.tr/introeng.htm](http://www.igeme.gov.tr/introeng.htm) ; [www.oaib.gov.tr](http://www.oaib.gov.tr) ; [www.aib.gov.tr/htmleng](http://www.aib.gov.tr/htmleng) ; [www.iib.org.tr/eng/index.html](http://www.iib.org.tr/eng/index.html); [www.aosb.org.tr](http://www.aosb.org.tr) ; [www.atonet.org.tr/turce/index12.html](http://www.atonet.org.tr/turce/index12.html); [www.tmb.org.tr/index.php?l=eng](http://www.tmb.org.tr/index.php?l=eng);
- Studii de piață: [www.ibsresearch.com](http://www.ibsresearch.com); <http://www.ozugerginconsultancy.com.tr/inden.htm>
- Date statistice: [www.dtm.gov.tr](http://www.dtm.gov.tr); [www.treasury.gov.tr](http://www.treasury.gov.tr);
- Oportunități de participare la licitații internaționale : [www.cfcu.gov.tr](http://www.cfcu.gov.tr) (pentru proiecte cu finanțare din fonduri UE); [www.teias.gov.tr](http://www.teias.gov.tr); [www.tpao.gov.tr](http://www.tpao.gov.tr); [www.bedas.gov.tr](http://www.bedas.gov.tr); [www.tetas.gov.tr](http://www.tetas.gov.tr); [www.euas.gov.tr](http://www.euas.gov.tr); [www.taskomuru.gov.tr](http://www.taskomuru.gov.tr); [www.dsi.gov.tr](http://www.dsi.gov.tr); [www.tcdd.gov.tr](http://www.tcdd.gov.tr)

### **9. FIRME DE AVOCATURA SI CONSULTANTA**

<b>SARIIBRAHIMOGLU LAW OFFICE</b>	Kızkulesi Sokak 14/1 06700 GOP ANKARA Tel:+ 90 312 447 40 13/447 53 97 Faks: +90 312 447 45 64 E-mail: <a href="mailto:sslawoff@ada.net.tr">sslawoff@ada.net.tr</a> Web: <a href="http://www.sariibrahimoglu.com">www.sariibrahimoglu.com</a>
<b>INAL LAW OFFICE</b>	Address: Büyükdere Cad. Eren Talu Binası Kat: 7, 80620 1.Levent, İstanbul Phone: +90 212 339 0797 Fax: +90 212 339 0790 Email: <a href="mailto:seyma@inal-law.com">seyma@inal-law.com</a> URL: <a href="http://www.inal-law.com">www.inal-law.com</a>
<b>DUMAN LAW OFFICE</b>	Address: Halaskargazi Cd. Bülbül Ap. 289-B Kat:8 D: 18 - 19 Osmanbey - İstanbul Phone: +90 212 219 77 20 (pbx) Fax: +90 212 219 77 23 Email: <a href="mailto:info@dumanlawoffice.com">info@dumanlawoffice.com</a> URL: <a href="http://www.dumanlawoffice.com">www.dumanlawoffice.com</a>
<b>ÇUKUR &amp; YILMAZ LAW OFFICE</b>	Address: Plevne Bulvarı, No.12, Dr Alca Apt. Kat.4 Daire.8, 35220 Alsancak – İzmir Phone: +90 232 465 0707 Fax: +90 232 465 0236 Email: <a href="mailto:d.cukur@cukur-yilmaz.gen.tr">d.cukur@cukur-yilmaz.gen.tr</a> URL: <a href="http://www.cukur-yilmaz.gen.tr">www.cukur-yilmaz.gen.tr</a>
<b>SENGULER &amp; SENGLER LAW OFFICE</b>	Address: Cumhuriyet Cad. 25, Kat. 4, Taksim 34437, İstanbul Phone: +90 212 361 5066

	Fax: +90 212 361 5067 Email: <a href="mailto:name.lastname@ledinghamchalmers.com.tr">name.lastname@ledinghamchalmers.com.tr</a> URL: <a href="http://www.senguler.av.tr">www.senguler.av.tr</a>
<b>YAMANER &amp; YAMANER LAW OFFICES</b>	Address: Cumhuriyet Caddesi, Gezi Apartmani, No 19/10 Kat 5 Taksim 34437, Istanbul Phone: +90 212 238 1065 Fax: +90 212 238 0810 Email: <a href="mailto:info@yamaner.av.tr">info@yamaner.av.tr</a> URL: <a href="http://www.yamaner.av.tr">www.yamaner.av.tr</a>
<b>RENOVA – Economic and Investment Consulting</b>	Yıldiyever Hah. 13, Sok. Alkazar EvleriA Blok No.33, 06550 Ankara Tel. +90 312 4393400 Fax: +90 312 4393401 Email: <a href="mailto:tezay.topaloglu@renova.com.tr">tezay.topaloglu@renova.com.tr</a> <a href="http://www.renova.com.tr">http://www.renova.com.tr</a>
<b>SEVKET OZUGERGIN CONSULTANCY, FOREIGN TRADE, INVESTMENT CO LTD.</b>	Adress : Cinnah Caddesi 63/4 Çankaya –Ankara-Turkey Phone : +9003124385766 4383566 Fax : +903124382379 <a href="mailto:info@ozugerginconsultancy.com.tr">info@ozugerginconsultancy.com.tr</a> <a href="mailto:ozugergin@ozugerginconsultancy.com.tr">ozugergin@ozugerginconsultancy.com.tr</a> <a href="mailto:sevketozugergin@tuyap.com.tr">sevketozugergin@tuyap.com.tr</a> <a href="http://www.ozugerginconsultancy.com.tr">www.ozugerginconsultancy.com.tr</a>

Nota: Companiile romanesti interesate sa angajeze servicii de avocatura si consultanta trebuie sa verifice competenta si probitatea firmelor turce pe baza de referinte si recomandari

## 10. CONTACTE UTILE

<b>Ambasada României Ankara</b>	Adresa: Bukres Sokak nr. 4, Cankaya, Ankara Tel.: +90.312.466.37.06 +90.312.427.12.43 Fax: +90.312.427.15.30 E-mail: <a href="mailto:romanyabyk@dsl.ttnet.net.tr">romanyabyk@dsl.ttnet.net.tr</a> web - <a href="http://www.ankara.mae.ro">www.ankara.mae.ro</a>
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<b>Consulatul General al României din Istanbul</b>	Adresa: Yanarsu Sok. Narin Sitesi, No. 42, Etiler-Beşiktaş, Istanbul Tel.: +90 212 3580515, +90.212 3580535 Tel: +90 212 3580517 (vize) Fax: +90.212.3580518 E-mail: <a href="mailto:konsrom@doruk.net.tr">konsrom@doruk.net.tr</a> Web site: <a href="http://istanbul.mae.ro">http://istanbul.mae.ro</a>
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Actualizat: Valentin STANISLAV (noiembrie 2015)

## Lista principalelor bariere comerciale la exportul produselor din țările UE în Turcia

Barriere comerciale	Descriere
Evaluarea conformității pentru bunurile care circulă liber pe piața internă a UE.	La 31 decembrie 2008, Subsecretariatul turc pentru Comerț exterior emis Comunicatul pentru Standardizare în Comerțul Exterior, cu aplicare de la 1 ianuarie 2009. Potrivit Comunicatului, importatorii sunt obligați să declare originea bunurilor care circulă liber pe piața internă a UE. Produsele originare din statele nemembre ale UE, inclusiv cele care au primit liber de vamă în țările UE, marcate CE șiacompaniate de certificate ATR, care circulă liber pe piața internă a UE, sunt subiect al inspecției de siguranță în Turcia. Inspecțiile repetate la produse, cererile de documentare și testele fizice sunt în contradicție cu prevederile Acordului de Uniune Vamală UE –Turcia și creează un regim birocratic și netransparent pentru exportatorii din țările UE. În noiembrie 2010, guvernul a înaintat la Parlament proiectul „Amnesti Law”, care conține unele prevederi privind evaluarea conformității în vamă.
Obligația înregistrării exportatorilor din țările UE și a importatorilor turci de produse textile și confecții	De la 1 ianuarie 2011, a intrat în vigoare Comunicatul privind monitorizarea importului anumitor produse textile și îmbrăcăminte (2011/15) (disponibil pe site-ul: <a href="http://www.dtm.gov.tr/dtmadmin/upload/ITH/GozetimKorunmaDb/mevzuat/ithmevzu/ithtebliqler/2011/2011-15.doc">http://www.dtm.gov.tr/dtmadmin/upload/ITH/GozetimKorunmaDb/mevzuat/ithmevzu/ithtebliqler/2011/2011-15.doc</a> ) Firmele nu vor mai transmite cereri/formulare scrise pentru licențe de import, ci se vor înregistra electronic pe site-ul: <a href="http://www.ebirlik.org">www.ebirlik.org</a> și vor primi un cod electronic de import. Noile reglementari prevăd obligația pentru firmele exportatoare din UE și firmele importatoare turce de a se înregistra electronic pe site-ul <a href="http://www.ebirlik.org">www.ebirlik.org</a> . Subsecretariatul și Autoritatea Vamală vor institui sisteme de supraveghere electronică (certIFICATE, prețuri orientative etc.).
Amendament la legislația privind exclusivitatea datelor la produse farmaceutice	La 22 aprilie 2009, Turcia a publicat un amendament privind Reglementarea licențierii produselor medicale, privind introducerea certificatului de bună practică de fabricație (GMP- Good Manufacturing Practices) la importul de medicamente în Turcia, care după îndelungate negocieri cu Asociația Producătorilor turci de Medicamente, modificări și adăugiri, a intrat în vigoare la 1 martie 2010. Reglementarea autoriză MoH să solicite importatorilor de medicamente în Turcia, să prezinte un certificat GMP eliberat de autoritățile turce sau de cele din statele exportatoare cu care MoH a încheiat un acord bilateral. Eliberarea certificatului GMP se face numai în urma inspecției efectuate de MoH la producătorii de medicamentele din țările exportatoare. Urmare acestei reglementări, înregistrarea medicamentelor care nu a fost certificate de inspectorii turci a fost blocată încă din luna decembrie 2009. Certificarea se aplică tuturor categoriilor de medicamente, indiferent de dozajul, indicația sau dacă acestea sunt sau nu produse pe piața locală.
Interzicerea importului de bovine vii și carne de bovine din țările UE	Prin Decizia nr. 1/98 a Consiliului de Asociere UE-Turcia, Turcia a acordat concesiile importante la importul de bovine vii și carne de bovine din țările UE. Turcia a interzis importul de bovine vii și carne de bovine ca urmare a creșterii riscului privind virusul BSE. În 2010, Turcia a liberalizat importul de animale vii din 8 state membre UE și importul de carne din 24 de state membre UE, cu excepția României și Bulgariei. În 2012 a ridicat restricțiile pentru Bulgaria în 2014 pentru România. Totuși Turcia nu importa carne de bovină din nici o țară UE. Importul de carne ovină este liberalizat-dar efectiv este limitat-, tranzitul este liber prin stramtori și cu avize rutiere.
Interzicerea importului de ovine vii și carne de ovine din România	Măsura a intrat în vigoare la 31.12.2002, motivatia fiind existenta scrapiei. În 2013, 19 județe din România au fost declarate de OIE libere de scrapie. Importul și tranzitul animalelor vii și carnii din specia bovină și ovin se supun unor avize anterioare ce implică anumite proceduri. Nu există restricții ce vizează tranzitul acestor categorii de mărfuri pe cale maritimă, prin stramtori. Pentru detalii rugăm consultați Autoritatea Sanitară Veterinară și pentru Siguranța Alimentelor (ANSVSA), email: <a href="mailto:office@ansvsa.ro">office@ansvsa.ro</a> și Ministerului Agriculturii și Dezvoltării Rurale, email: <a href="mailto:relatii publice@madr.ro">relatii publice@madr.ro</a>
Deficiențe în implementarea IPR	Întârzieri și deficiențe în aplicarea reglementărilor privind dreptul de proprietate intelectuală (IPR) au fost identificate ca principale puncte slabe în sistemul curent. Încălcarea IPR este o practică curentă care afectează diferite sectoare. Cele mai frecvente abateri se semnalează în domeniul mărcilor de fabricație și design-ului, cu deosebire în industria alimentară, textilă și a confecțiilor. Firmele din UE sunt afectate de deficiențele încălcării IPR, atât pe piața turcă, cât și în UE, întrucât conform raportului Vămii UE, Turcia este cel mai mare exportator de mărfuri contrafăcute de pe piața UE.
Sistemul turc de contingente la importul de produse agricole procesate	Potrivit prevederilor Acordului de Uniune Vamală UE – Turcia, prin Decizia 1/2007 a Consiliului Asociației UE – Turcia s-au stabilit cotele reciproce pentru produsele agricole procesate exceptate de vamă. Pe această bază este acceptat accesul, fără vamă, în limita cotelor stabilite pentru produsele prevăzute în listele acceptate de ambele părți. La implementarea cotelor pentru produsele prevăzute în Decizia 1/2007, Turcia impune anumite restricții inter alia: un aplicant poate să solicite numai o singură dată pentru maxim 3 tone și un singur cod vamal (cu posibilitatea aplicării pentru o nouă cantitate numai după derularea primei aprobări), aplicanții trebuie să fie producători și să aibă capacitate validă de raportare. Acest management de alocare a cotelor tarifare reprezintă un obstacol pentru companiile UE care aplică pentru cote libere de vamă la export în Turcia.
Măsuri de supraveghere	Turcia a introdus măsuri împovărătoare de supraveghere, care se aplică în cazurile în care valoarea declarată a produselor în vamă este sub valoarea oficială fixă (valoarea CIF), stabilită pentru produsele supravegheate. Pentru aceste cazuri este necesar un certificat de supraveghere de la Subsecretariatul pentru Comerț Exterior (UFT). În cazul în care UFT refuză să acorde certificatul de supraveghere importul nu se poate realiza. Refuzul de acordare a certificatului este penalizat financiar pentru produsele care fac obiectul Uniunii Vamale, dacă aceste produse sunt subiect al taxelor nereturnabile.
Licențe de import pentru produsele la mână a doua sau renovate manual	Turcia solicită licențe neautomate la importul produselor de mână a doua, vechi, uzate sau renovate. Această limitare rezultă din art. 7 din Codul turc de Import (H.G. nr. 1995/7606 publicată în Gazeta Oficială din 312 decembrie 1995). Potrivit instrucțiunilor publicate de Administrația turcă a Vămirilor în aplicarea prevederilor art. 7 din Legea turcă, produsele fabricate în anul anterior sunt declarate produse vechi și necesită licență neautomată de import de la UFT. Astfel, multe produse aflate în circulație liberă sunt încă subiect la regimului de licență, care rezidă în fapt în interzicerea la import de către UFT. În particular, Turcia clasifică anvelopele reșapate ca produse de mână a doua și

	<p>previne accesul acestora pe piață.          Strict legat de problema se poate consulta legislatia turca pe urmatorul site, unde in anexa 2 (EK II) apar pozitiile vamale la care Turcia aplica diferite taxe pe/kg utilaj:  <a href="http://www.resmigazete.gov.tr/eskiler/2013/12/20131231M2-16.htm">http://www.resmigazete.gov.tr/eskiler/2013/12/20131231M2-16.htm</a></p>
Utilizarea excesivă a măsurilor de salvagardare	<p>Turcia utilizează intensiv și neadecvat măsuri de salvagardare. Potrivit regulilor OMC, măsurile de salvagardare se aplică numai în situații excepționale, Turcia aplică măsuri care ținesc importuri normale ale unor produse, indiferent de origine (toate importurile fiind afectate de astfel de măsuri). Turcia utilizează măsuri de salvagardare din abundență, în cazurile în care importurile cauzează probleme industriei naționale, chiar dacă acestea provin numai din anumite țări. În consecință, în marea majoritate a cazurilor exporturile UE care nu cauzează pagube industriei turce sunt ținta măsurilor de salvagardare și accesul acestora pe piața este restricționat. În 2009, Turcia a prelungit 5 măsuri de salvagardare care erau în vigoare de 3 ani și nu este exclus că această practică nu va continua.</p> <p>În 2009, Turcia a prelungit măsurile de salvagardare la importul de PVC emulsie din România ( precum și SUA, Italia, Germania), pentru o perioadă de 5 ani. Autoritatea turcă a impus la PVC o taxă antidumping.</p> <p>- Totodată, rămân în vigoare măsurile antidumping la Diocil Ftalat originar din România.</p> <p>- În decembrie 2012, Turcia a deschis o acțiune antidumping împotriva sticlei incolore. In noiembrie 2013 a impus taxa antidumping de 16% pentru produsul românesc și 25% pentru cel provenind din UE.</p> <p>- In ianuarie 2015 a deschis o actiune antidumping la importul de tabla laminata la cald din 7 state, dintre care 3 din UE, inclusiv Romania.</p> <p>Măsurile provizorii anunțate în Buletinul Oficial (27.08.2015) prezintă firma din România (Arcelormittal Galati) ca respectând nivelul de preț și deci nefiind în situația de antidumping. Cercetarile continuă, măsurile definitive urmând a fi anunțate în anul viitor.</p>
Accesul băuturilor spirtoase	<p>Lung disputata problemă a băuturilor spirtoase prezintă îngrijorare pentru exportatorii UE. Turcia negociază de multă vreme cu industria turcă proiectul legislației de aliniere la reglementările UE, dar eforturile sale nu a produs încă rezultate pozitive. Îngrijorări suplimentare ridică și măsurile inter alia care împiedică accesul băuturilor spirtoase pe piață, precum: certificatul de control emis de Ministerul Agriculturii, costul taxelor de banderolă și interzicerea produselor „ready-to-drink” (RTD).</p> <p>Detalii suplimentare: Tobacco and Alcohol Market Regulatory Board , link (<a href="http://www.tapdk.gov.tr/tr/piyasa-duzenlemeleri/alkollu-ickiler-piyasasi/kamuoyuna-yonelik-bilgiler.aspx">http://www.tapdk.gov.tr/tr/piyasa-duzenlemeleri/alkollu-ickiler-piyasasi/kamuoyuna-yonelik-bilgiler.aspx</a>) sau/și MoFAL. The main responsible body in the Ministry is DG for Food Control - Department of Plant and Plant Products Border Control. Here you can contact to Mr. Mehmet Çobanoğlu ( tel: 0312 258 74 67, <a href="mailto:mehmet.cobanoglu@tarim.gov.tr">mehmet.cobanoglu@tarim.gov.tr</a>) și Regulation concerning Official Control for Import of Food and Feed of Plant Origin : <a href="http://mevzuat.basbakanlik.gov.tr/Metin.Aspx?MevzuatKod=7.5.15590&amp;MevzuatIliski=0&amp;sourceXmlSearch=bitki">http://mevzuat.basbakanlik.gov.tr/Metin.Aspx?MevzuatKod=7.5.15590&amp;MevzuatIliski=0&amp;sourceXmlSearch=bitki</a> ( in Turkish)</p>
Practici administrative de contrare uzanțelor și acordurilor internaționale	<p>Noile reglementări adoptate de Ministerul turc al Agriculturii (MARA) în produselor cu modificări genetice (GMO regulation): statele membre UE întâmpină dificultăți la controlul vamal privind conținutul de o.1% GMO stabilit de MARA, cât și datorită faptului că nu s-a definit lista modificărilor genetice în Turcia. Reglementările turce în domeniul modificărilor genetice nu sunt conforme cu acquisul comunitar.</p>

Sursa: Delegația UE Ankara + BPCE Ankara

În cadrul reuniunii reuniunii comitetului vamal mixt UE-Turcia, Ankara, 11 septembrie 2014, s-au evidențiat și alte probleme ce se constituie în bariere ale unui comerț liber:

- cotele la transportul rutier: Turcia și-a prezentat poziția pe cotele la transportul bilateral sau la tranzit, impuse de SM UE, arătând că acestea constituie un obstacol la libera circulație a bunurilor. COM a arătat că nu se prevede o soluție iminentă a acestei probleme, dar ar trebui diminuat impactul (negativ) al acestor măsuri.

- Interzicerea importului de bovine: COM a transmis mesajul agreat în cadrul grupului, referitor la măsurile impuse de Turcia de interzicere a importului de bovine (ce merg inclusiv până la refuzul eliberării de licențe de import cu motivația „Nu din motive interne”) Răspunsul TK este că nu există restricții la importul de animale vii, diminuarea este imputabilă exclusiv faptului că nu există cerere pentru asemenea importuri (documentul COM nu consemnează referiri ale autorităților turce la importul de carne de vită, ci doar la cel de animale vii). În august 2015 a deschis cote pentru importul, prin licitație organizată de „Meat and Milk Institut” - 2 licitații însumând 13700 tone carcace vita-. Participarea la licitații a fost pe bază de invitație scrisă, nu liberă.

Actualizat: Noiembrie 2015

# CUPRINS

I.	Deschidere firma in Turcia: - date generale; - tipuri companii	30-31
II.	Cost afaceri in Turcia	32-34
III.	Taxe	34-36
IV.	Transfer active	36-37
V.	Autoritati de reglementare	37-40
VI.	Permis de munca si de resedinta	40-44
VII.	Conditii generale privind forta de munca	44-48

## **I. Establishing a Business in Turkey**

The New Turkish Commercial Code No. 6102 ("New TCC") was published in the Official Gazette on February 14, 2011. As stipulated in the New TCC and the Law on Effectiveness and Implementation of the Turkish Commercial Code No. 6103 ("Code on Effectiveness of New TCC"), the new code came into effect on July 1, 2012. The main goal of the New TCC is to develop a corporate governance approach that meets international standards; to foster private equity and public offering activities; to create transparency in managing operations; and to align the Turkish business environment with EU legislation, as well as for the accession process.

Major amendments in the New TCC can be outlined as:

### **Shareholding Structure**

The New TCC allows the establishment of joint stock companies (A.Ş.) or limited liability companies (Ltd. Şti.) with only a single shareholder.

According to the former code, joint stock companies could be established with a minimum of five shareholders, while limited liability companies could be formed with a minimum of two partners.

Therefore, the New TCC removes the obligation for foreign companies to secure mandatory minority shareholders in order to comply with the minimum shareholder number requirements by the former TCC.

The shares of previously established companies can now be held by a single party.

### **Board of Directors\* (\* in accordance with provisions pursuant to Joint-stock company (A.Ş.))**

Under the New TCC, in compliance with the EU legislation, the board of directors may now be comprised of a single person instead of at least three members. This offers foreign investors the opportunity to do business more easily, as board meetings may be hindered if there are a large number of shareholders that have to travel frequently between countries.

The New TCC does not require physical presence of board members; it allows board meetings to be held in an electronic environment and board resolutions may also be approved via electronic signatures. Through these amendments, the New TCC will prevent foreign companies from incurring unnecessary travel expenses.

Additionally, legal entities may be appointed as board members. This means foreign shareholders no longer have to deal with red tape such as, excessive legal documents or holding shareholder meetings in order to change board members. Different representatives may be appointed as a board member on each occasion if he or she is entitled to by the legal entity.

The obligation that board members must be shareholders has also been abolished. According to the New TCC, any independent individual may be a board member. This ensures a professional board of directors that can act separately from shareholders, and in turn, boosting corporate governance.

### **Registered Capital System**

The New TCC offers non-public companies the opportunity to adopt a registered capital system, so non-public joint stock companies may benefit from the opportunity of flexible capital increases introduced by the registered capital system. This is seen as a great advantage for foreign companies to increase capital whilst reducing bureaucracy and/or travel expenses.

### **Intellectual Property Rights**

Intellectual property rights may be contributed as capital in-kind. In order to contribute such assets as capital in-kind, those assets shall have transferable qualifications, and become eligible for valuation in cash.

### **Ultra-Vires**

The former TCC incorporated the doctrine of Ultra Vires that is "corporations can only be authorized to acquire rights and undertake debts, provided that they conduct their business within the field of operations defined in the articles of incorporation." This doctrine of Ultra Vires was abolished on June 1, 2012, therefore, transactions of companies, which operate outside the business areas specified in their articles of association, will be effective.

### **Establishing a Business in Turkey**

Turkey's regulatory environment is extremely business-friendly. You can establish a business in Turkey irrespective of nationality, or place of residence.

### **Company Establishment in One Day**

It is possible to establish a company in a single day by applying to the relevant trade registry office with the required documents. The company is established once the founders declare their intent to set up a joint stock company in the articles of association, which have been issued in accordance with the law, and where they, with their notarized signatures, unconditionally acknowledge and undertake to pay the whole capital. The company receives its "legal entity" status upon registration with the trade registry.

### **Types of Companies**

#### **Incorporated companies such as a:**

- Joint-stock company (A.Ş.)
- Limited liability company (Ltd. Şti.)
- Commandite company
- Collective company
- Cooperative company

### **Joint Stock Company**

The company's stock capital is divided into shares and the liability of the shareholders is limited to the subscribed capital and paid by the shareholder. At least one shareholder (real person or legal entity) and a minimum capital of TRY 50,000 are mandatory. The mandatory company shall include a general assembly and a board of directors.

### **Limited Liability Company**

It is a company established with at least one shareholder (real person or legal entity) and the liability of the shareholders is limited to the subscribed capital and paid by the shareholder. A minimum capital of TRY 10,000 is mandatory.

### **Commandite Company**

It is the company established to operate a commercial enterprise under a trade name. Whereas the liability of some shareholders is limited to the capital subscribed and paid by the shareholder (commanditer), for some shareholders there is no limitation of liability. Legal entities can only be commanditer. No minimum capital is required. The rights and obligations of the shareholders are determined by the articles of association.

### **Collective Company**

It is the company established to operate a commercial enterprise under a trade name and, the liability of none of the shareholders is limited only to the capital subscribed and paid by the shareholder. No minimum capital is required. It is mandatory that all the shareholders be real persons. The rights and obligations of the shareholders are determined by the articles of association.

### **Company Establishment Procedures**

Three copies of articles of association (one copy original) which are notarized are prepared. Following the notarization of articles of association, within 15 days at the latest, application to the relevant trade registry office with the documents set below is needed.

#### **Documents for the Company Establishment**

- Letter of Undertaking (Trade Registry Regulation Article 24)
- Articles of association including notarized signatures of founders and notary certification proving that all shares constituting the registered capital have been subscribed by the founders in the articles of association
  - Founders' statement signed by the founders
  - The bank letter proving that the share capital has been deposited
  - The bank receipt indicating that 0.04% of the company capital has been deposited to the account of the Turkish Competition Authority at a state bank
  - Permit or letter of compliance for companies whose corporation is subject to the permit or letter of compliance issued by the relevant ministry or other official institutions
  - Notarized copy of signatures of persons with the authority to represent and bind the company
  - Application number indicating that the trade name to be used has been checked and confirmed by the Trade Registry Office
  - Company establishment statement form (3 original copies)
  - Certificate of residence of founding partners
  - Notarized translation of passport in case the foreign shareholder is a real person; apostilled and notarized translation of registry document issued by the competent authority in case the foreign shareholder is a legal entity

#### **Financing a Business**

Investors can meet their need for project financing easily in the Turkish credit market. The credit market consists of banks, factoring, leasing and insurance companies. There are three types of banks in Turkey: deposit banks, development/investment banks and participation banks.

Today, the Turkish banking system sets a good example to the global banking system in terms of operation, providing financing for all types of projects or supporting them.

**Another related business practice is called factoring.** According to the Financial Leasing, Factoring and Financing Companies Law No. 6361, factoring companies actually purchase receivables documented by invoices arising from goods and services sold and assume the risk of payment.

**The other financing method is leasing,** which is a financial product introduced by the Law on Financial Leasing, No. 3226, dated 1985. Leasing in Turkey can be applied in the form of domestic lease, cross-border lease, sale and lease back, and sales-aid lease.

In addition to the ones based in Turkey, international developments banks, such as the European Bank for Reconstruction and Development (EBRD), European Investment Bank (EIB), and the International Finance Corporation (IFC) also provide funding for many projects in Turkey,

Banking Regulation and Supervision Agency: [www.bddk.org.tr](http://www.bddk.org.tr)

Banks Association of Turkey: [www.tbb.org.tr](http://www.tbb.org.tr)

EIB: [www.eib.org](http://www.eib.org)

IFC: [www.ifc.org](http://www.ifc.org)

EBRD: [www.ebrd.com](http://www.ebrd.com)



## II. COST OF DOING BUSINESS IN TURKEY

### Minimum Monthly Wage (gross and net - USD)

<b>Net Minimum Wage</b>	403.9
<b>Gross Minimum Wage</b>	511.3
• Social security premium payment (14%)	71.6
• Payment for unemployment insurance fund (1%)	5.1
• Income tax (15%)*	26.9
• Minimum living allowance**	-38.3
• Stamp tax (0.759%)	3.9
<b>Total Deduction</b>	107.5
<b>Cost for Employer</b>	
• Gross minimum wage	511.3
• Employer's share of social security premium (15.5%***)	79.2
• Employer's payment for unemployment insurance fund (2%)	10.2
<b>Total Cost for Employer</b>	600.7
* Calculation of income tax: $[(511.3-71.6-5.1) \times 0.15]-38.3$	
** For single individuals without children and may vary according to marital status and number of children.	
*** As regards premiums that are paid in due time, as an incentive, a five-point reduction is applied (down from 19.5% to 15.5%).	
Source: Ministry of Labor and Social Security	
Valid for the first half of 2015	
USD 1 = TRY 2.35 as of January 2015	

### Cost of Electricity

	Active Energy	
	Day	Night
	USD/kWh	USD/kWh
<b>Double Term Tariff</b>		
Industry mid voltage	0.102	0.057
Direct connection to the local power grid with private line (industry)	0.105	0.059
<b>Single Term Tariff</b>		
Industry mid voltage	0.105	0.059
Direct connection to the local power grid with private line (industry)	0.102	0.057
<b>Source:</b> Turkish Electricity Distribution Company (TEDAS)		
USD 1 = TRY 2.35 as of January 2015		

### Cost of Water for Industrial use

Reference Price USD/m3				
Type of Customer	Water	Waste Water	Water VAT (%)	
Industry	3.67	0.34	8	
Reference Price USD/m3				
Organized Industrial Zones (OIZs)	Water	Water VAT (%)	Waste Water	Waste Water VAT (%)
Osmaniye OIZ	0.38	8	-	-
Eskisehir OIZ	0.20	8	0.20	8
<b>Source:</b> Istanbul Water and Sewerage Administration (ISKI)				
Osmaniye OIZ and Eskisehir OIZ				
USD 1 = TRY 2.35 as of January 2015				

### Cost of Natural Gas\*

Gas Sales Tariff for Customers which have Signed Gas Sales Agreement with BOTAS		
	USD/kWh	USD/Sm <sup>3</sup>
Less than 300,000 Sm <sup>3</sup>	0.034	0.361

<b>OIZ</b>	0.031	0.331
<b>More than 300,001 Sm<sup>3</sup> Prices</b>	0.031	0.333

Source: Petroleum Pipeline Corporation (BOTAS)

\* Excluding SCT and VAT

USD 1 = TRY 2.35 as of January 2015

#### Cost of Phone Calls for Corporate Customers

<b>Tariff Package</b>	<b>Package Price (USD/month)</b>	<b>Free Calls within Package (min)</b>	<b>Package Exceed Fee (min/cent USD)</b>
Work Advantage All Direction 100	10.51	100	12
Work Advantage All Direction 100	13.40	200	12
Work Advantage All Direction 100	16.29	300	12
Work Advantage All Direction 100	24.55	600	12
Work Advantage All Direction 100	34.42	1.000	12
Work Advantage All Direction 100	46.76	1.500	12
Work Advantage All Direction 100	58.42	2.000	12
Work Advantage All Direction 100	127.61	5.000	12
Work Advantage All Direction 100	9.74	100	12
Work Advantage All Direction 100	9.74	100	12
Work Advantage All Direction 100	11.87	200	12
Work Advantage All Direction 100	14	300	12
Work Advantage All Direction 100	19.95	600	12
Work Advantage All Direction 100	26.76	1.000	12
Work Advantage All Direction 100	35.27	1.500	12
Work Advantage All Direction 100	43.10	2.000	12

\* Free minutes that are offered with the Work Advantage 3 Directions tariff package include local, domestic, international calls; 1st stage PSTN and calls made to 444 numbers.

\* Free minutes that are offered with the Work Advantage All Directions tariff package include local, domestic, GSM (Turkcell – 053, Vodafone – 054, Avea – 050, 055), international calls; 1st stage PSTN and calls made to 444 numbers.

\* The above prices include 18%VAT and 15% SCT

\* The package exceeding fee includes directions that are offered as part of the package.

\* For digital multiple lines (ISDN PA), monthly package costs and free minutes offered as part of the package are multiplied by 30.

\*For digital double lines (ISDN PA), monthly package costs and free minutes offered as part of the package are multiplied by 2.

\* Corporate subscribers can take advantage of the above tariffs.

Source: Turk Telekom

USD 1= TRY 2.35 as of January 2015

#### Cost of Broadband Services

<b>ADSLwidth=309</b>	<b>(USD/month)</b>
<b>Download Speed (Mbps) - unlimited tariffs</b>	<b>Rates</b>
Up to 8	57.02

Up to 16	80.85
<b>Fibernet and Hypernet</b>	<b>(USD/month)</b>
<b>Download Speed (Mbps) - unlimited tariffs</b>	<b>Rates</b>
Up to 24	100.4
Up to 35	124.2
Up to 50	162.1
Up to 100	234.4
<b>Metro Ethernet and G.SHDSL</b>	Requirement specific

### III. TAXES

Turkey has one of the most competitive corporate tax rates in the OECD region. The Corporate Tax Law No. 5520 that was enacted on June 21, 2006 made some important amendments to the current applications and also included new concepts in the tax legislation. With the new Corporate Tax Law in place, Turkish corporate tax legislation now has noticeably clearer, more objective and better harmonized provisions which are in line with international standards.

Turkish tax regime can be classified under three main headings:

#### III.1. Income Taxes

Turkish tax system includes two main income taxes; namely individual income tax and corporate income tax. Although individual income tax and corporate income tax are governed by different laws, many rules and provisions pursuant to individual income tax also apply to corporations, particularly in terms of income elements and determination of net income.

##### Individual Income Tax

Real persons' income is subject to individual income tax. The income is defined as the net amount of all earnings and revenues derived by an individual within a single calendar year. As per the Income Tax Law, income may consist of the elements listed below:

- Business profits
- Agricultural profits
- Salaries and wages
- Income from independent personal services
- Income from immovable property and rights (rental income)
- Income from movable property (income from capital investment)
- Other income and earnings

According to the Turkish Tax Legislation, there are two main types of tax statuses regulated on the basis of residence: resident taxpayers, and non-resident taxpayers. Resident taxpayers (those who reside in Turkey, and those who spend more than a continuous period of six months in Turkey within a calendar year) are taxed on their earnings and incomes derived in and outside Turkey, whereas non-residents (those who do not reside in Turkey and those who do not spend more than a continuous period of six months in Turkey within a calendar year) are taxed only on their earnings and incomes derived in Turkey.

The individual income tax rate varies from 15% to 35%.

Individual income tax rates applicable for 2015 are as follows:

<b>Income Scales (TRY)</b> <b>(Employment Income)</b>	<b>Rate (%)</b>	<b>Income Scales (TRY)</b> <b>(Non-Employment Income)</b>	<b>Rate (%)</b>
Up to 12,000	15	Up to 12,000	15
12,001-29,000	20	12,001-29,000	20
29,001-106,000	27	29,001-66,000	27
106,001 and over	35	66,001 and over	35

##### Corporate Income Taxes

In case income elements specified in the Income Tax Law are derived by corporations, taxation is applicable for the legal entities of these corporations. Corporate taxpayers defined in the law are as follows:

- Capital companies
- Cooperatives
- Public economic enterprises
- Economic enterprises owned by associations and foundations

- **Joint ventures**

Corporations with legal or business centers located in Turkey, are qualified as residents and subject to tax on their income derived in Turkey and other countries. If both the legal and business centers are not located in Turkey, then these corporations are qualified as non-residents and subject to tax only on their income derived in Turkey. The legal center is the place stipulated in the Articles of Association or incorporation law of corporations that are subject to tax, while the business center is defined as the place where business activities are concentrated and managed.

In Turkey, the corporate income tax rate levied on business profits is 20%.

Resident corporations are subject to a 15% withholding tax when dividends are paid out to shareholders; however, dividends paid by resident corporations to resident corporations are not subject to withholding tax. As a share capital increase by the corporation using the retained earnings is not considered to be a dividend distribution, no withholding tax for dividends applies. Similarly, non-resident corporations are subject to a 15% withholding tax during remittance of such profits to the headquarters. The withholding tax is applied on the amount after the deduction of corporate income tax from taxable branch profits.

### **Taxes on Expenditure**

#### **A. Value Added Tax (VAT)**

The generally applied VAT rate varies between 1%, 8%, and 18%. Commercial, industrial, agricultural, and independent professional goods and services, goods and services imported into the country, and deliveries of goods and services as a result of other activities are all subject to VAT.

VAT exemptions include but are not limited to the following:

- Exports of goods and services
- Roaming services rendered in Turkey for customers outside Turkey (i.e. non-resident customers) in line with international roaming agreements, where a reciprocity condition is in place
- Contract manufacturing for clients operating in free zones
- Petroleum exploration activities
- Services rendered at harbors and airports for vessels and aircrafts
- Supply of machinery and equipment in scope of an investment certificate
- Transit transportation
- Deliveries and services made to diplomatic representatives and consulates on condition of reciprocity, international organizations with tax exemption status and to their employees
- Banking and insurance transactions which are subject to Banking and Insurance Transactions Tax

#### **B. Special Consumption Tax (SCT)**

There are four main product groups that are subject to SCT at different tax rates:

- Petroleum products, natural gas, lubricating oil, solvents, and derivatives of solvents
- Automobiles and other vehicles, motorcycles, planes, helicopters, yachts
- Tobacco and tobacco products, alcoholic beverages
- Luxury products

Unlike VAT which is applied on each delivery, SCT is charged only once.

#### **Banking and Insurance Transaction Tax**

Banking and insurance company transactions remain exempt from VAT but are subject to a Banking and Insurance Transaction Tax. This tax applies to income earned by banks, such as loan interest. Although the general rate is 5%, some transactions such as interest on deposit transactions between banks are taxed at 1%. No tax is levied on sales from foreign exchange transactions since 2008.

#### **Stamp Duty**

Stamp duty applies to a wide range of documents including contracts, notes payable, capital contributions, letters of credit, letters of guarantee, financial statements, and payrolls. Stamp duty is levied as a percentage of the value of the document at rates ranging from 0.189% to 0.948% and collected as a fixed price (a pre-determined price) for some documents.

#### **Taxes on Wealth**

There are three kinds of taxes on wealth:

- Property taxes
- Motor vehicle tax
- Inheritance and gift tax

Buildings, apartments and land owned in Turkey are subject to real estate tax ranging at a rate between 0.1% and 0.6%, while Contribution to the Conservation of Immovable Cultural Property is levied at a rate of 10% of this real estate tax. Motor vehicle taxes are collected on the basis of fixed amounts that vary according to the age and engine capacity of the vehicles every year. Meanwhile, inheritance and gift taxes are levied at a rate of 1% to 30%.

### **TAX INCENTIVES**

Effective as of January 1, 2012, the investment incentives system has been comprised of four different schemes. Local and foreign investors have equal access to:

- General Investment Incentives Scheme
- Regional Investment Incentives Scheme
- Large-Scale Investment Incentives Scheme
- Strategic Investment Incentives Scheme

For detailed information about incentives:

<http://www.invest.gov.tr/en-US/investmentguide/investorsguide/Pages/Incentives.aspx>

#### **IV. Transferring Assets**

The transfer of assets is described as the transfer of the ownership of a property from one legal party to the other. While the matter of asset transfer is not specifically regulated under the Turkish Legal System, various laws contain provisions directly or indirectly pertaining to this matter. Among the provisions pertaining to asset transfers are the Articles 202 and 203 of the Turkish Code of Obligations no. 6098 related to transfers of assets and operating rights, and the Articles 134 to 158 of the Turkish Commercial Code no. 6102, which are related to mergers.

As per the Article 202 of the Code of Obligations; "the transferee who takes over an asset or an enterprise with the assets and liabilities thereof shall be liable against the creditors for the debts of the asset and the enterprise, starting as of the date when the transferee notified such transfer to the creditors or when the same is announced by way of promulgation in the Trade Registry Gazette for the commercial enterprises, and for others, in any one of the newspapers with circulation across Turkey. Nevertheless, the previous debtor shall remain liable as a joint debtor together with the transferee for a period of two years. The said period shall start lapsing as of the date of notification or announcement for the debts due, and for the debts to be due later, as of the date when such debts fall due. The consequences of assuming the debts in this way are identical to the consequences arising from an external assumption agreement. Unless the obligation to notify or disclose by way of announcement is fulfilled by the transferee, the two-year period provided for under the second paragraph shall not start lapsing." Likewise, as per Article 203 of the same law; "If an enterprise is merged with another enterprise by mutual takeover of the assets and liabilities or by the participation of one in the other, the creditors of both enterprises shall have the rights arising from the transfer of an asset, and may receive and collect all liabilities from the new enterprise." The transfer of an enterprise is specifically re-regulated under the Article 11 of the Turkish Commercial Code, the scope and form of transfer in the case of transfer of enterprise is regulated under a provision, and the mergers are specifically regulated under the Articles 134-158.

In order to derive desired results from an M&A type of activity, first of all, it is necessary that the Commercial Code, Code of Obligations and, specifically, the provisions of the legislation governing the companies to ensure the merger be reviewed.

Pursuant to the aforementioned articles, when a legal person takes over an enterprise (company) together with the assets and liabilities thereof, such legal person shall also be responsible for the liabilities and receivables of such company. As deduced from the Articles 202 and 203 of the Turkish Code of Obligations, the transferor and the transferee shall be jointly liable for the payment of debts for a period of two years as of the notification to the creditors or announcement.

The relationship between the transferor and the transferee shall be subject to the agreement made for the transfer of assets and liabilities of an enterprise. However, as per the Article 7 of the Law No. 4054 on the Protection of Competition, mergers and transfers of a nature that would create a dominant situation or strengthen an existing dominant situation in a specific sector have been prohibited and transfers over a certain value, that would fall into this category have been bound by permission by the Competition Authority. The legal approval of the transfer must be announced by such means of communication as provided for under the legislation.

The asset transfer are taxable since the transfer may be deemed to be the income of the selling/transferring company, therefore a corporate tax liability shall arise. Asset transfer is generally subject to VAT based on the sales value of the assets. Although the VAT rate varies for different assets (1%, 8% and 18%), the general rate for VAT is 18%. VAT liability may be reduced by various methods, such as investment incentive certificates.

Key articles respecting the asset transfer:

- a) Turkish Code of Obligations: Article 202 and Article 203
- b) Turkish Commercial Code: Articles 134-158
- c) Execution and Bankruptcy Law: Article 280

- d) Law on the Procedures for the Collection of Public Receivables: Article 30
- e) Law on Competition: Article 7

## **V. Regulatory and Supervisory Authorities**

Regulatory and supervisory authorities are established in order to regulate different types of markets, and to supervise and monitor market activities in accordance with these regulations or malfunctions that may occur. Some of the important entities in Turkey are as follows: the Competition Authority, the Energy Market Regulation Authority, the Banking Regulation and Supervision Authority, the Information and Communication Technologies Authority, Tobacco, Tobacco Products and Alcoholic Beverages Market Regulation Board, Privatization Administration, Public Procurement Authority, Sugar Authority, the Radio and Television Supreme Council, the Public Oversight, Accounting and Auditing Standards Authority.

### **Competition Authority**

The Competition Authority (CA) targets to maximize the economic efficiency by establishing and protecting the competition in the market. The main responsibilities and powers of the Authority are as follows:

- Carrying out examinations, inquiries and investigations into activities and official transactions defined in the Competition Code upon application or ex officio; taking the measures necessary to prevent infringements of the Code; and imposing administrative regulations
- Granting exemption to and issuing related regulations for agreements which are in conflict with competition rules but are beneficial for the economy and consumers
- Preventing monopolization within the market by examining mergers, acquisitions and joint-ventures over a certain scale
- Examining the transfer of public undertakings to the private sector during the privatization process and preventing monopolization in businesses privatized
- Ensuring the dominance of competitive conditions within the markets by delivering opinions to public bodies and entities on various acts and regulations which would negatively affect or restrict competition in the markets

Site: [www.rekabet.gov.tr](http://www.rekabet.gov.tr)

### **Energy Market Regulatory Authority**

The Energy Market Regulatory Authority (EMRA) regulates and supervises the energy market in order to provide a sound, transparent and competitive market and maintain these circumstances; provide electricity and energy sources to consumers in the most convenient way in terms of quality, quantity, price and environmental compatibility. The main responsibilities and powers of the Authority are as follows:

- Granting licenses defining the authorized operations as well as resulting associated rights and obligations of legal entities in electricity, natural gas, petroleum, and liquid petroleum gas markets; auditing organizations engaged in aforesaid markets
- Monitoring the market performance, designing related regulations and auditing the enforcement process
- Determining statutory principles of pricing
- Imposing administrative sanctions, through the Electricity Market Regulation Board, in case of violations

Site: [www.epdk.gov.tr](http://www.epdk.gov.tr)

### **Banking Regulation and Supervision Agency**

The Banking Regulation and Supervision Agency (BRSA) protects the rights and benefits of depositors; guarantees the trust and stability in financial markets; supports development of the finance sector and facilitates the efficient working of the credit system. The main responsibilities and powers of the Authority are as follows:

- Regulating incorporation, management, organization, share exchange and similar procedures in banks, financial holding companies and partly in financial leasing and factoring companies; auditing to ensure compliance with such regulations
- Reducing transaction and intermediation costs for more competitive banking operations, boosting competitiveness, activating market integration and operation, rendering the market transparent, and ensuring that the opinions of relevant bodies are reflected into regulations concerning financial markets
- Inspecting the risk structures, internal controls, risk managements, internal audit systems, receivables, shareholder's equities, payables, profit and loss accounts, liability and obligation balances as well all factors having impact on the financial structures of entities covered by the banking law for compliance with the principles of corporate management
- Evaluating the annual financial reports issued by independent audit institutions

Site: [www.bddk.org.tr](http://www.bddk.org.tr)

### **Capital Markets Board**

The Capital Markets Board of Turkey (CMB) aims to ensure efficient and extensive involvement of public to economic development through transforming investments into securities, and protect the rights and benefits of investors by promoting the principles of fairness, transparency and stability in the capital market. The main responsibilities and powers of the Authority are as follows:

- Making true, timely and adequate public disclosures
- Determining terms and principles regulating audit and assessment processes for institutions covered by the Capital Markets Law
- Cooperating with other regulatory and audit institutions in order to meet the requirements of the national and international legislation and to ensure financial stability
- Establishing principles relating to the certificates of educational and professional competence for employees recruited by public limited companies and capital market institutions and establishing training centers
- Establishing rules that shall be complied with by entities that will offer investment advice to capital market players
- Defining operating principles for the Public Disclosure Platform through applications and announcements
- Regulating IT systems of public limited companies, stock exchanges and self-regulatory institutions
- Temporarily assigning members to vacancies occurring in the board of directors of public limited companies

Site: [www.spk.gov.tr](http://www.spk.gov.tr)

### **Information and Communication Technologies Authority**

The Information and Communication Technologies Authority (BTK) undertakes the legal regulation, supervision, authorization, reconciliation, and other similar functions within the telecommunications market. The main responsibilities and powers of the Authority are as follows:

- Inspecting the legal compliance of networks and infrastructures, and eliminating those which are non-conforming
- Inspecting compliance with licenses, standards and legislation in the market
- Carrying out dispute resolution procedures between operators when necessary, and otherwise taking necessary measures
- Defining principles and procedures to ensure equal access to telecommunication services for consumers and end-users, and to protect their rights and benefits
- Issuing and publishing national standards that should be met by any and all systems and devices used in the telecommunications industry, and inspecting the compliance of market to such standards

Site: [www.btk.gov.tr](http://www.btk.gov.tr)

### **Tobacco, Tobacco Products and Alcoholic Beverages Market Regulation Board**

The Tobacco, Tobacco Products, and Alcoholic Beverages Market Regulation Board (TAMRB) follows up operations relating to registration, authorization and regulatory systems in tobacco, tobacco products, alcohol and liquor; issues regulations for avoiding medical and social harms of tobacco and alcohol consumption, and also issues sector-specific implementing guidelines for the enforcement of laws. The main responsibilities and powers of the Authority are as follows:

- Regulating and supervising tobacco production, granting permissions for the import of tobacco seeds and tobacco trade; and buying and selling tobacco products by public procurement
- Granting necessary permissions to set up tobacco processing plants; inspecting the operations of these plants, monitoring tobacco warehouses and storages, granting permissions relating to tobacco warehouses
- Supervising entities engaged in the market
- Granting establishment, production and sales permits for tobacco production
- Regulating the markets on ethyl alcohol, methanol, distilled liquors and brews; issuing regulations to be put into force countrywide, and harmonizing them with the EU legislation.

Site: [www.tapdk.gov.tr](http://www.tapdk.gov.tr)

### **Privatization Administration**

As a highly important authority, distinctive from other regulatory and supervisory institutions, the Privatization Administration (PA) is responsible for coordinating the privatization processes in Turkey. It is an autonomous administrative organ with full responsibility for privatization processes in the country. The main responsibilities and powers of the Administration are as follows:

- Presenting proposals to the Supreme Privatization Council for the inclusion of organizations into/exclusion of organizations from the scope of privatization or orienting the preparation of appropriate organizations toward privatization



- Preparing a privatization plan for eligible organizations, and determining necessary privatization procedures
- Conducting the privatization process of organizations; guiding the organizations during the pre-privatization process, and coordinating the operations in this field
- Issuing regulations for financial, administrative and legal structures of organizations
- Administering the Privatization Fund  
Site: [www.oib.gov.tr](http://www.oib.gov.tr)

#### **Public Procurement Authority**

The Public Procurement Authority establishes the principles and procedures to be applied to any procurement held by public authorities and institutions governed by public law or under public control or using public funds; coordinates the procurement of goods, services or works financed by any resource at the disposal of the contracting authorities referred to in the law. The main responsibilities and powers of the Authority are as follows:

- Handling complaints claiming that the actions of the contracting authority within the period from the commencement of the tender proceedings until the signing of the contract are in violation of the applicable legislation
- Issuing, developing and guiding the implementation of all legislation concerning the Public Procurement Law and the Public Procurement Contracts Law as well as the standard tender documents and contracts
- Keeping the records of entities prohibited from bidding for tenders
- Determining the principles and procedures with regard to tender notices, publishing the Public Procurement Bulletin.

Site: [www.ihale.gov.tr](http://www.ihale.gov.tr)

#### **Sugar Authority**

The Sugar Authority is the institution authorized and responsible for and in charge of establishing principles and procedures of sugar regime, sugar production, pricing and marketing for meeting the sugar demand in the country through local production or otherwise by import. The Authority ensures that the sugar legislation is enforced and supervises the compliance of operations with the legislation. The Authority has the following duties and authorities through the Sugar Board acting as its decision-making body:

- Making and implementing decisions on setting, canceling and transferring quotas
- Determining the participation shares of companies in the market
- Making and implementing decisions on storage deductions and premiums
- Evaluating market parameters and conveying to the higher body its opinions on regulations deemed necessary
- Enforcing statutory administrative sanctions
- Guiding the R&D process, and allocating resources when deemed necessary
- Conducting inspections at related plants.

Site: [www.sekerkurumu.gov.tr](http://www.sekerkurumu.gov.tr)

#### **The Radio and Television Supreme Council**

The Radio and Television Supreme Council (RTSC) is responsible for regulating and supervising radio and TV operations. License and authorization for broadcast is granted to terrestrial, digital, satellite, cable and IPTV broadcasters by RTSC. RTSC inspects broadcasters directly or upon viewer complaints and imposes sanctions when deemed necessary. The main responsibilities and powers of the Authority are as follows:

- Taking measures to secure freedom of information and building competitive environment in the broadcast services market
- Preparing and implementing TV channel and radio frequency plans
- Defining requirements for license applications by media service providers, granting licenses to eligible entities, supervising whether eligibility is maintained and withdrawing the licenses when necessary
- Inspecting whether the broadcasts of media service providers settled in Turkey comply with the applicable legislation and appropriate international conventions
- Inspecting whether the broadcast services of media providers not settled in but subject to the jurisdiction of Turkey comply with the applicable legislation and appropriate international conventions
- Determining principles and procedures for measuring and supervising broadcast ratings, defining sanctions for violations.

Site: [www.rtuk.org.tr](http://www.rtuk.org.tr)

#### **Public Oversight, Accounting and Auditing Standards Authority**

The Public Oversight, Accounting and Auditing Standards Authority (POA) is established to develop standards so as to ensure that financial reports are issued and supervised in compliance with international



standards and secure an efficient public oversight with a view to ensuring a high quality and reliable financial reporting and independent audit environment. The main responsibilities and powers of the Authority are as follows:

- Establishing and issuing Turkish Accounting Standards in compliance with international standards in order to ensure relevance, transparency, reliability, understandability and consistency of financial statements of the parties who are liable by law to keep accounts
- Establishing requirements for the setup and operation of independent auditors and audit firms; announcing, registering and publicly disclosing eligible entities
- Supervising and overseeing the compliance of operations of independent auditors and audit firms with the regulations; suspending or withdrawing the operating licenses in case of any violation
- Conducting the examination, authorization, registration and disciplinary investigation process for independent auditors; establishing educational and professional ethical standards, and taking necessary measures to remove any deficiency
- Cooperating with appropriate international authorized bodies; registering foreign auditors and audit firms authorized to perform auditing in Turkey, and making public disclosures to this end.

Site: [www.kgk.gov.tr](http://www.kgk.gov.tr)

## **VI. Working and Residency permit**

### **I. How to Get a Work Permit?**

#### **1. Initial Application**

One can file an application to obtain a work permit in Turkey either while located in Turkey or abroad.

In the case of applications filed abroad, foreigners are required to file an application at a consulate of the Republic of Turkey in the country of which they are a citizen or a permanent resident. The application should be accompanied by a labor contract, letter of assignment, or a document stating company partnership. The employer in Turkey is required to file an online application and submit the required information and documents to the Ministry of Labor and Social Security, either in person or via mail, within ten business days following the date of the candidate's application to a consulate. The consulates of the Republic of Turkey and the ministry will execute online the procedures for the work permit applications filed abroad.

Foreigners whose applications are approved by the Ministry of Labor and Social Security must enter Turkey within a maximum of ninety days after the date the work permit is issued.

In the case of applications filed in Turkey, with the exception of residence permits issued for education in Turkey, foreigners who hold residence permits with a remaining term of at least six months, or employers thereof, may file work permit applications. Such foreigners are not required to submit an application to the consulates of the Republic of Turkey. The documents required for the application must be submitted to the Ministry of Labor and Social Security, either in person or via mail, within a maximum of six business days after the online application.

The Ministry of Labor and Social Security concludes the procedures regarding work permit applications in consultation, where necessary, with relevant ministries and authorities. The procedures regarding duly submitted work permit applications are concluded by the ministry within a maximum of thirty days provided all required documents are submitted in full. If the ministry determines that required documents are missing, the applicant is notified to submit the documents in question. In such cases, the thirty-day period commences on the date on which the missing documents are submitted to the ministry. In the case of applications filed abroad, the ministry forwards the affirmative or negative decision regarding the work permit application to the relevant consulate of the Republic of Turkey (via the Ministry of Foreign Affairs), which notifies the applicant. In the case of applications filed in Turkey, the ministry notifies the foreigner or the employer.

The methods and principles concerning work permits to be issued to foreigners to be employed in Turkey vary by the relevant sector, such as education, housekeeping services, health services, tourism, aviation, entertainment, and others, as well as with respect to foreign direct investments, special foreign direct investments, professional services, and liaison offices. The following information covers the methods and principles regarding work permit applications concerning foreign direct investments.

#### **1.1. Documents required from the employer at the time of the initial application**

- Work permit application letter (The letter must be scanned and submitted as part of the online application; it must also be submitted in hardcopy, signed by the employer).
- Foreign personnel application form (The form filled online must be printed, and a hardcopy signed by the employer and the foreigner must be submitted to the ministry. If the signed form is unavailable, the

employment agreement executed by and between the parties must be submitted. The application will not be processed in the absence of a signed form or a labor contract.)

- The Trade Registry Gazette of Turkey, detailing the current shareholding and capital structure of the entity (The document must be scanned and submitted during the online application).
- A balance sheet and a profit/loss statement for the most recent year, certified by the tax office or certified public accountant (The document must be scanned and submitted during the online application).
- Information and documents stating that the entity is subject to Special Foreign Direct Investments\* (These documents must be scanned and submitted during the online application).
- A document stating that entities (including consortiums) awarded international tenders by government agencies or organizations have been contracted for the awarded job from the relevant agency or organization (The document must be scanned and submitted during the online application).
- In the case of legal entities that are to employ foreign specialists in the field of engineering, architecture, contracting and consulting services, a payroll document stating that Turkish engineers/architects/city planners are employed for the same occupation (The document must be scanned and submitted during the online application).
- Notarized power of attorney for the person authorized to file the online application as a user on behalf of the entity or organization to employ the foreigner, or a document attesting to the employment of the user at the applicant entity or organization (The document must be scanned and submitted during the online application).

### **1.2. Documents required from the foreigner at the time of the initial application**

- In the case of applications filed in Turkey, a copy of the residence permit issued for other than education purposes with a term of at least six months remaining as of the date of application (The document must be scanned and submitted during the online application).
- If a foreigner who files a work permit application does not hold a valid residence permit, the foreigner is required to file an application to the consulates of the Republic of Turkey in the country of which he/she is a citizen or a permanent resident, submitting his/her labor contract or a document attesting to company partnership. However, if the company meets at least one of the criteria required for Special Foreign Direct Investments\*, the work permit application can be filed directly with the Ministry of Labor and Social Security provided that the foreigner to be employed with key personnel status is currently staying in Turkey on a legitimate basis (by submitting a copy of the passport showing the visa and entrance date, or a letter obtained from the Police Department). Other key personnel who are granted work permits in this context shall be required to obtain work visas from consulates of the Republic of Turkey, and enter the country with that visa.
- In the case of foreigners who are key personnel, the documents and information specified in article 10/b of the Regulation on the Employment of Foreign Nationals with Foreign Direct Investments (The documents must be scanned and submitted during the online application).
- Copy of the passport (where the passport is not printed in the Latin alphabet, a sworn translation or an official certified translation must be attached. The document must be scanned and submitted during the online application).
- Sworn translation or an official certified translation of the diploma or provisional graduation certificate (The document must be scanned and submitted during the online application, as well as submitted in hardcopy).
- In addition to the abovementioned documents, foreigners who file an application for work permits within the framework of professional services and who hold a degree from abroad must file a "Diploma or Provisional Graduation Equivalency Certificate" obtained in accordance with the "Regulation on the Equivalency of Diplomas from Foreign Higher Education Institutions" (The document must be scanned and submitted during the online application).

### **2. Application for Extension**

Applications for extension of the work permit must be filed by the foreigner or the employer directly with the Ministry of Labor and Social Security, by submitting the original copy of the previous work permit, along with the application form and the documents specified in the appendix of the implementation regulation.

The work permit and term extension applications must be first submitted online. In order for the work permit or term extension applications filed online and pre-approved by the system to be valid, the application form print-out with barcode, generated online, must be signed by the foreigner and the employer, and submitted, along with the other documents specified in the appendix of the regulation, to the Ministry of Labor and Social Security within a maximum of six business days following the pre-approval of the online application, either in person, or via mail.

Term extension applications must be filed within a maximum of two months in advance of the expiration date of the permit. Extension applications filed within a maximum of fifteen days following the expiration of the work permit will also be processed. The term extension applications filed thereafter are subject to the principles applicable to foreigners who file an application for the first time. In the case of work

permit term extension applications filed with a valid residence permit (as with first-time applications filed while in Turkey), the required documents must be submitted to the Ministry of Labor and Social Security within six business days following the online application.

Term extensions for a period of two years may be filed for an existing work permit following the statutory one-year work permit term provided they are for employment with the same entity or enterprise and for the same profession. At the end of the statutory three-year work permit term, the existing work permit may be extended for a further three years, for employment with any employer, for the same profession. Foreigners who have resided in Turkey for at least eight uninterrupted years on a legal basis, or foreigners who have a total of six years of employment with a work permit, may file applications for indefinite work permits.

### **2.1. Documents required from the employer at the time of extension applications**

- Work permit term extension application letter (The letter must be scanned and submitted as part of the online application; it must also be submitted in hardcopy, signed by the employer).
- Foreign personnel application form (The form filled out online must be printed, and a hardcopy signed by the employer and the foreigner must be submitted to the ministry. The labor contract executed by and between the parties shall be submitted where the signed form is unavailable. The application shall not be processed in the absence of a signed form or labor contract.)
- The Trade Registry Gazette of Turkey detailing the current shareholding and capital structure of the entity, if modified since the initial submission (The document must be scanned and submitted during the online application).
- Document attesting that the employer has no outstanding tax obligations (This information shall be accessed by the Ministry of Labor and Social Security through the records of the Ministry of Finance).
- The Social Security Institution registration number of the insured foreigner named in the application form, and information regarding whether or not the employer has fulfilled its social security obligations regarding the foreigner (This information shall be accessed by the Ministry of Labor and Social Security through the records of the Social Security Institution).
- Notarized power of attorney for the person authorized to file the online application as a user on behalf of the entity or organization to employ the foreigner, or a document attesting the employment of the user at the applicant entity or organization (The document shall be scanned and submitted during the online application).

### **2.2. Documents required from the foreigner at the time of extension applications**

- Copy of the passport (where the passport is not printed in the Latin alphabet, a sworn translation or an official certified translation must be attached. The document must be scanned and submitted during the online application).
- Previous work permit and cover letter (The documents must be scanned and submitted during the online application).
- Residence permit for work, covering the term of the work permit issued by the Ministry of Labor and Social Security (The document must be scanned and submitted during the online application).
- Provisional membership certificate required from foreigners who are granted work permits for work as an engineer, architect, or city planner, as per article 36 of Law no. 6235 on Turkish Association of Chambers of Engineers and Architects (The document shall be scanned and submitted during the online application).

### **\*Special Foreign Direct Investments**

The "Regulation on the Employment of Foreign Nationals Within the Framework of Foreign Direct Investments" introduced special provisions regarding work permits in order to facilitate work permits. Work permit applications required for personnel to be employed within the framework of foreign direct investments to which these provisions are not applicable are subject to the abovementioned general provisions (Law no. 4817 and Implementation Regulation).

The scope of the Regulation on the Employment of Foreign Nationals Within the Framework of Foreign Direct Investments is defined on the basis of two fundamental criteria:

- Special Foreign Direct Investments (including liaison offices)
- Foreign national key personnel

The term "Special Foreign Direct Investment" refers to a company or branch subject to Law no. 4875, and meeting at least one of the following criteria (figures applicable for year 2013):

- Provided that the foreign shareholders hold at least TRY 1,062,691 of the capital, the company or branch registered a turnover of at least TRY 79.8 million in the most recent year.
- Provided that the foreign shareholders hold at least TRY 1,062,691 of the capital, the company or branch posted an export figure of at least USD 1 million in the most recent year.

- Provided that the foreign shareholders hold at least TRY 1,062,691 of the capital, the company or branch employs in the most recent year, at least 250 personnel registered before the Social Security Institution.

- Provided that, in cases where the company or the branch is to make investments, the planned minimum investment figure is at least TRY 26.6 million.

- Provided that the company has a foreign direct investment in at least one more country other than the country where its headquarters is located.

“Key personnel” refers to personnel who meet at least one of the following criteria, at the legal entity located in Turkey:

a) Persons serving as a company shareholder, chairman of the board of directors, member of the board of directors, chief executive, vice president, executive, assistant executive or similar positions, with authority or a role in at least one of the following:

- A senior management or executive position in the company
- Managing the whole or a part of the company
- Auditing or controlling the work of the company auditors, or administrative or technical personnel
- Hiring new personnel or terminating the employment of existing personnel, or making proposals concerning these issues

b) Holding key knowledge regarding the services, research devices, techniques, or management of the company

c) At liaison offices, a maximum of one person in whose name the authorization certificate is issued by the overseas parent company

**Charges Applicable to Work Permits for Foreigners:** According to the Act of Fees no. 492, work permits to be issued to foreigners are subject to charges. In cases where the work permit application is approved by the Ministry of Labor and Social Security, the applicable charge must be deposited with reference to the term of the permit. The applicable charge figures are set each year on the basis of the revaluation rate, and announced in the Official Gazette.

For detailed information on work permits: [www.csgb.gov.tr](http://www.csgb.gov.tr)

## II. How to Get a Residence Permit?

### 1. Short-Term Residence Permit for Foreigners

For a short-term residence permit, which is issued for a period of one year at most, foreigners who own immovable property in Turkey or will establish a business or commercial connections in Turkey should submit the following documents to the relevant Provincial Directorate of Immigration Administration:

#### 1.1. Initial Application

- Residence permit application form
- The original and a copy of the passport or travel document
- Four passport-size photographs
- Declaration regarding sufficient and sustainable financial resources for the duration of the stay (Stated in the application form. The authority may request supporting documents.)
- Official document regarding the applicant’s ownership of the residence\*
- Valid medical insurance (one of the following shall be sufficient):
  - o *Document facilitating health services in Turkey within the scope of bilateral social security agreements*
  - o *Provision document issued by the Social Security Institution*
  - o *Document regarding the application made to the Social Security Institution to be covered by the general health insurance*
  - o *Private health insurance*

#### 1.2. Application for Extension

- Residence permit application form
- The original and a copy of the passport or travel document
- Two passport-size photographs
- Declaration regarding sufficient and sustainable financial resources for the duration of the stay (Stated in the application form. The authority may request supporting documents.)
- Official document regarding the applicant’s ownership of the residence\*
- Submission of the previous residence permit document\*\*
- An invitation letter or documents of such written by the person or companies to be contacted upon the authority’s request\*\*
- Valid medical insurance (one of the following shall be sufficient):
  - o *Document facilitating health services in Turkey within the scope of bilateral social*

*security agreements*

*o Provision document issued by the Social Security Institution*

*o Private health insurance including the extension period*

\*required for foreigners owning immovable property in Turkey

\*\*required for foreigners that will establish a business or commercial connections in Turkey

## **2. Long-Term Residence Permit for Foreigners**

For a long-term residence permit, foreigners that have continuously resided in Turkey for at least eight years should submit the following documents to the relevant Provincial Directorate of Immigration Administration:

### **2.1. Initial Application**

- Residence permit application form
- The original and a copy of the passport or travel document
- Submission of the previous residence permit document
- Two passport-size photographs
- The document showing that the applicant has not received any social aid from governmental institutions and organizations in the last three years
- Declaration regarding sufficient and sustainable financial resources for the duration of the stay
- Police record document
- Valid medical insurance (one of the following shall be sufficient):
  - o Document facilitating health services in Turkey within the scope of bilateral social security agreements*
  - o Provision document issued by the Social Security Institution*
  - o Document regarding the application made to the Social Security Institution to be covered by the general health insurance*
  - o Private health insurance*
  - o Document showing that the applicant is registered with the Address Registry System*

### **2.2. Application for Extension**

It is issued indefinitely and is not extended.

For detailed information about residence permits, please visit: [www.goc.gov.tr](http://www.goc.gov.tr)

## **VII. Terms of Employment**

Terms of employment in Turkey are mainly governed by the Labor Law and Trade Union Law.

Pursuant to the Labor Law, there are various types of employment contracts:

- a) Employment contracts for “temporary” and “permanent” work
- b) Employment contracts for a “definite period” or an “indefinite period”
- c) Employment contracts for “part-time” and “full-time” work
- d) Employment contracts for “work-upon-call”
- e) Employment contracts with a trial period
- f) Employment contracts constituted with a team contract

**Employment contracts are exempt from stamp tax and any type of duties and fees.**

Any kind of discrimination among employees with respect to language, race, gender, political opinion, philosophical approach, religion or similar criteria is prohibited by law. Discrimination based on the gender of an employee is prohibited when determining the amount of remuneration for employees working in the same or equivalent jobs.

### **Working Hours and Overtime**

Under the Labor Law, the maximum regular working hours are 45 hours per week. In principle, 45 hours should be split equally among the working days. However, in accordance with the Labor Law, working hours may be arranged by the employer within the legal limits.

As a rule, hours exceeding the limit of 45 hours per week are to be paid as “overtime hours”. The wage/salary for each hour of overtime work is paid by raising the hourly rate of the regular working salary by fifty percent. Instead of the overtime payment, employees may be granted 1.5 hours of free time for every overtime hour worked. Overtime hours worked during weekends and public holidays are to be paid as wage for one day holiday and overtime wage. These rates may be increased on the basis of a collective or personal employment contracts between employees and employers. The total number of overtime hours worked per year may not exceed 270 hours.

### **Annual Paid Vacation**

There are six paid public holidays per year (January 1st, April 23rd, May 1st, May 19th, August 30th, October 29th), plus two paid periods of religious holiday, which comes to eight days in total. Employees are entitled to paid annual vacation for the periods indicated below, provided that they have worked for at least one year including the probation period:

### **Years of work**

### **Minimum paid vacation period**

1 - 5 years (inclusive) : 14 working days

5 - 15 years: 20 working days

15 years (inclusive) or longer: 26 working days

These benefits are the minimum levels set by law and may be increased on the basis of a collective or personal employment contracts.

As per the Labor Law, in case the employer recruits at least 10 workers within the same workplace or across the whole country; any premium, wage, compensation, etc. to be paid to workers shall be paid in Turkish Lira (TRY) to the bank accounts of employees. If wage and salary amounts are not paid into employees' bank accounts, an administrative penalty is charged to the employer. It is possible to denominate wages/salaries in terms of a foreign currency. In this case, wages/salaries shall be paid in TRY calculated on the basis of the relevant foreign currency rate prevailing as of the payment date.

### **Termination of Employment Contract**

According to the relevant provisions of the Labor Law no. 4857, employers and employees are required to give specified notification periods prior to the termination of an employment contract, as shown in the following table.

<b>Required minimum notification periods for employers and employees</b>	
<b>Duration of service</b>	<b>Duration of notification period</b>
0 - 6 months	2 weeks
6 - 18 months	4 weeks
18 - 36 months	6 weeks
more than 36 months	8 weeks

### **There are two types of termination for an employment contract:**

#### **1) Termination with notification**

Both the employee and the employer may terminate an employment contract concluded for an indefinite period based on the notification periods indicated in the above table. The party who does not abide by the rule to serve notice shall pay compensation covering the wages which correspond to the notification period in order to terminate the employment contract.

#### **2) Termination of an employment contract before the end of the contract period or before the notification periods stated above, based on justifiable and rightful reasons stated in the Labor Law.**

Both the employer and employee have the right to terminate an employment contract before its expiry or without having to comply with the prescribed notification periods, in the following cases:

- Reasons of health
- Cases arising from immoral, dishonorable or malicious conduct or other similar behavior
- Force majeure

#### **Severance Pay**

An employee who quits satisfying the conditions indicated in the Labor Law or whose employment contract is terminated by the employer must be compensated with a severance pay to be calculated based on the employees' seniority at the work place. This indemnity pay is calculated on the basis of the last thirty days' gross wage per year of the employment contract from the commencement date of employment. The thirty days' payment per year of employment may not exceed the upper limit determined semi-annually. However, severance pay may be agreed to be paid at an amount higher than the limit indicated above in case there is a provision in the employment contract.

The reasons on the basis of which employees are entitled to receive severance pay are as follows:

- Leaving the workplace due to the compulsory military service (for males)
- Retirement (in order to receive old age, retirement pension or disability allowance from the relevant insurance institutions)
- Resignation of the employee after completing 3,600 premium days and 15 years of insurance period (in case of fulfillment of retirement conditions except the age limit and resignation with the submission of the document from the Social Security Institution indicating the fulfillment of retirement conditions, excluding the age limit, to the employer)
- Voluntary termination by female employees within one year following the date of marriage
- Death of the employee
- Termination of the employment contract not based on a valid reason listed in the Labor Law by the employer and termination of the employment contract by the employer with valid a reason

### **Job Security**

According to Labor Law, in case the employment contract is terminated by the employer, it is required that the underlying reason of this termination be notified to the employee, and the reason of termination be valid. The employee has the right to file a lawsuit in Labor Court within one month from the date of notification of termination. In the lawsuit to be filed, liability of proving that termination is based on a valid reason belongs to the employer, and if the employee claims that termination is due to another reason, he/she is obligated to prove this claim. In case the court decides that the termination is invalid and the employee is to be reemployed, and if the employee does not apply to the employer within ten work days from the date of notification of the decision to him/her, termination executed by the employer is deemed as a valid termination, and employer is only held responsible for the legal consequences.

### **Turkish Social Security System**

The social security system in Turkey went through a major transformation in 2007, resulting in a more efficient and fast functioning system, based on centralizing the control of different social security funds in a single institution.

The three insurance funds, namely SSK, Emekli Sandigi and Bag-Kur, were merged under a sole body called the Social Security Institution (SSI) in 2007. The three insurance funds together cover around 81% of the population as of 2008. The system started to be fully operational at the beginning of 2008.

### **Social Security Premium Payments**

Social security premiums (as a percentage of employee's gross earnings) are payable by both employers and employees. To give an outline, the below table shows the rates on the issue:

#### **Social Security Premiums (office employees)**

<b>Type of risk</b>	<b>Employer's share (%)</b>	<b>Employee's share (%)</b>	<b>Total (%)</b>
Short - term risks	2*	-	2*
Long - term risks	11	9	20
General health insurance	7.5	5	12.5
Contribution to unemployment insurance	2	1	3
<b>Total</b>	<b>21.5*</b>	<b>15</b>	<b>36.5*</b>

\*Pursuant to Law no. 6385, the premium rates with respect to short-term risks have been set at %2 for all employers regardless of risk rates.

Foreigners making social security contributions in their home countries do not have to pay the Turkish social security premiums if there is a reciprocal agreement between the home country and Turkey.

### **Unemployment Insurance Premium Payments**

Employees, employers and the state are required to make a compulsory contribution to the Unemployment Insurance Plan at the rates of 1%, 2% and 1%, respectively, of the gross salary of the employee. Like the social security premium payments, unemployment insurance premiums are also to be paid on a monthly basis. Employers are able to deduct such contributions from their taxable income. On the other hand, an employee's contributions are deductible from the income tax base of the employee.

A foreign individual who remains covered under the compulsory social security system of his/her home country that has a social security agreement in effect with Turkey is not liable for insurance payments to the Turkish social security. The proof of foreign coverage is to be filed with the local social security office. If the employee is not subject to a foreign social security, full contributions will generally be imposed. Unemployment insurance premiums are declared and paid to the Social Security Institution together with social security premium contributions.

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## **SISTEMUL DE TAXARE IN TURCIA**

Taxation system in Turkey

### **1. TAXES**

Turkey has one of the most competitive corporate tax rates in the OECD region. The new Corporate Tax Law that was enacted on June 21st, 2006 has made some important amendments to the current applications and also included new concepts in the tax legislation. With the new Corporate Tax Law in place, Turkish corporate tax legislation now has noticeably clearer, more objective and greater harmonized provisions which are in line with international standards.



## The Turkish tax regime can be classified under three main headings:

### 1.1. Income Taxes

Income taxes in Turkey are levied on all income, including domestic and foreign individuals and corporations residing in Turkey. Non-residents earning income in Turkey through employment, ownership of property, business transactions, or any other activity which generates income are also subject to taxation, but only on the income earned in Turkey.

#### 1.1.1. Corporate income taxes

In Turkey, the basic corporate income tax rate levied on business profits is 20%.

Withholding taxes on selected payments of resident corporations:

- Dividends are subject to 15%.
- Interest on treasury-bill and treasury bonds derived by resident corporations is subject to 0%.
- Interest on other bonds and bills derived by resident corporations is subject to 0%, bank deposits are subject to 15%.
- Profit shares paid by participation banks in consideration of participation accounts are subject to 15%.
- REPO agreements are subject to 15%.

Withholding taxes on selected payments of non-resident corporations:

- Dividends are subject to 15%.
- Interest on treasury-bill and treasury bonds derived by non-resident corporations is subject to 0%.
- Interest on other bonds and bills derived by non-resident corporations is subject to 0%, bank deposits are subject to 15%.
- Profit shares paid by participation banks in consideration of participation accounts are subject to 15%.
- REPO agreements are subject to 15%.

#### 1.1.2. Individual income tax

The personal income tax rate varies from 15% to 35%.

Income tax rates applicable to yearly gross earnings from 2009 are as follows:

INCOME SCALES (TRY)	RATE (%)
Up to 8,700	15
8,701 22,000	20
22,001 50,000	27
50,001 and over	35

#### 1.1.3. Social Security

Social security is not a tax but rather a payroll cost to the employer. The employer and employee contribute to a social security system comprised of items such as sick pay, work related accidents, unemployment coverage, pensions, and other programs.

- Employer's contribution: 19.5%
- Employee's contribution: 14%

### 1.2. Taxes on Expenditure

#### 1.2.1. Value Added Tax (VAT)

The generally applied VAT rate varies between 1%, 8%, and 18%. Commercial, industrial, agricultural, and independent professional goods and services, goods and services imported into the country, and deliveries of goods and services caused by other activities are all subject to VAT.

#### o 1.2.2. Special Consumption Tax (SCT)

There are four main product groups that are subject to special consumption tax at different tax rates:

- Petroleum products, natural gas, lubricating oil, solvents, and derivatives of solvents
- Automobiles and other vehicles, motorcycles, planes, helicopters, yachts
- Tobacco and tobacco products, alcoholic beverages
- Luxury products

Unlike VAT, which is applied on each delivery, special consumption tax is charged only once.

#### 1.2.3. Banking and insurance transaction tax

Banking and Insurance company transactions remain exempt from VAT but are subject to a Banking and Insurance Transaction Tax. This tax applies to income earned by banks, for example on loan interest. The general rate is 5%, while interest on deposit transactions between banks is taxed at 1% and sales from foreign exchange transactions at 0.1%.

#### 1.2.4. Stamp duty

Stamp duty applies to a wide range of documents, including contracts, agreements, notes payable, capital contributions, letters of credit, letters of guarantee, financial statements, and payrolls. Stamp duty is levied as a percentage of the value of the document at rates ranging from 0.15% to 0.75%.

### 1.3. Taxes on Wealth

There are three kinds of taxes on wealth: inheritance and gift taxes, property taxes, and motor vehicle tax.



Buildings and land owned in Turkey are subject to real estate tax at the following rates:

- Residences 0.1%
- Other buildings 0.2%

Chart of Principal [www.invest.tr](http://www.invest.tr)

## **2. TAX INCENTIVES**

- *Prioritized development zones*
- *Technology development zones*
- *Organized industrial zones*
- Free zones
- Research and development
- Educational corporations
- Cultural investments and enterprises

Nota: pentru primele 3 categorii a se vede anexele cu zonele industriale

## **3. TAX EXEMPTIONS AND ALLOWANCES**

VAT exemptions include but are not limited to the following transactions:

- Export of goods and services.
- Roaming services rendered in Turkey for customers outside Turkey (i.e. non-resident customers) in line with international roaming agreements, where a reciprocity condition is in place.
- Petroleum exploration activities.
- International transportation.
- Deliveries made to diplomatic representatives, consulates and international organizations with tax exemption status and to their employees.
- The supply of machinery and equipment, including importation to persons or corporations that are VAT taxpayers and that have an investment certificate issued by the relevant authority.
- Services rendered at harbors and airports for vessels and aircrafts.
- Social and other exemptions apply to deliveries made to the government and other related organizations for cultural, educational, health and similar purposes.
- Banking and insurance transactions are exempted from VAT as they are subject to a separate Banking and Insurance Transactions Tax at a rate of 5%.
- Tax exemptions are provided for earnings derived by corporations from their overseas branches and both their domestic and overseas ventures if they meet certain conditions.
- Research and development allowances.
- Deductions from the tax base of corporations related to certain donations, aid or sponsorship expenditures for sport activities.

## FOREIGN DIRECT INVESTMENT LAW Law No. 4875

**Date of Passage:** June 5, 2003

**Date of Official Gazette:** June 17, 2003

### OBJECTIVE AND SCOPE

**Article 1.** The objective of this Law is to regulate the principles to encourage foreign direct investments; to protect the rights of foreign investors; to define investment and investor in line with international standards; to establish a notification-based system for foreign direct investments rather than screening and approval; and to increase foreign direct investments through established policies. This Law establishes the treatment to be applied to foreign direct investments.

### DEFINITIONS

**Article 2.** The terms used in this Law shall have the following meanings:

**a) Foreign investor:**

- 1) Real persons who possess foreign nationality and Turkish nationals resident abroad, and
- 2) Foreign legal entities established under the laws of foreign countries and international institutions, who make foreign direct investment in Turkey.

**b) Foreign direct investment:**

- i) Establishing a new company or branch of a foreign company by foreign investor,
- ii) Share acquisitions of a company established in Turkey (any percentage of shares acquired outside the stock exchange or 10 percent or more of the shares or voting power of a company acquired through the stock exchange) by means of, but not limited to the following economic assets:

1) Assets acquired from abroad by the foreign investor:

- Capital in cash in the form of convertible currency bought and sold by the Central Bank of the Republic of Turkey,
- Stocks and bonds of foreign companies (excluding government bonds),
- Machinery and equipment,
- Industrial and intellectual property rights;

2) Assets acquired from Turkey by foreign investor:

- Reinvested earnings, revenues, financial claims, or any other investment-related rights of financial value,
- Commercial rights for the exploration and extraction of natural resources.

**c) The Undersecretariat:** The Undersecretariat of Treasury.

### PRINCIPLES CONCERNING FOREIGN DIRECT INVESTMENTS

**Article 3.**

**a) Freedom to Invest and National Treatment**

Unless stipulated by international agreements and other special laws:

1. Foreign investors are free to make foreign direct investments in Turkey,
2. Foreign investors shall be subject to equal treatment with domestic investors.

**b) Expropriation and Nationalisation**

Foreign direct investments shall not be expropriated or nationalised, except for public interest and upon compensation in accordance with due process of law.

**c) Transfers**

Foreign investors can freely transfer abroad: net profits, dividends, proceeds from the sale or liquidation of all or any part of an investment, compensation payments, amounts arising from license, management and similar agreements, and reimbursements and interest payments arising from foreign loans through banks or special financial institutions.

**d) Access to Real Estate** (annulled by B.2003/71, R: 2008/79 decision of the Constitutional Court dated of 03/11/2008)

**e) Dispute Settlement**

For the settlement of disputes arising from investment agreements subject to private law and investment disputes arising from public service concessions contracts and conditions which are concluded with foreign investors, foreign investors can apply either to the authorised local courts, or to national or international arbitration or other means of dispute settlement, provided that the conditions in the related regulations are fulfilled and the parties agree thereon.

**f) Valuation of Non-Cash Capital**

Non-cash capital is valued within the regulations of Turkish Commercial Law. In case that stocks and bonds of companies established abroad are used as foreign capital share of foreign investors, the values

determined by the relevant authorities in the home country, or by the experts designated by the courts of the home country, or any other international institutions performing valuations will be accepted.

#### **g) Employment of Expatriates**

Work permits are issued by the Ministry of Labour and Social Security for foreign personnel to be employed in the companies, branches and entities established within the scope of this Law. In accordance with the Article 23 of the Law on Work Permits for

Foreigners No. 4817 dated 27 February 2003, the definition of the key personnel within the scope of the Regulation the companies and the entities with foreign capital which shall be in the context of the Regulation, and other special procedures and principles concerning the work permits of the key personnel will be determined in a Regulation to be prepared jointly by the Undersecretariat of Treasury and the Ministry of Labour and

Social Security, Provisions stipulated in Article 14, paragraph 1, sub-paragraph (b) of Law No. 4817 will not be applicable to those personnel to be employed within the context of this Regulation. The conditions under which the provisions stipulated in paragraph 1 of Article 13 of Law No. 4817 are to be applied to key foreign personnel employed will be specified in the Regulation.

#### **h) Liaison Offices**

The Undersecretariat is authorised to permit foreign companies established under the laws of foreign countries to open liaison offices, provided that they do not engage in commercial activities in Turkey.

### **DETERMINATION OF POLICIES AND DATA COLLECTION**

**Article 4.** Considering the objectives of the development plans and annual programs, the general economic status of the country, trends in international investments and the opinions of the relevant public institutions and private sector professional organisations, the Undersecretariat is authorised to determine the general framework of policies concerning foreign direct investments, and for this purpose to participate in the activities of other organisations. The consent of the Undersecretariat shall be taken before any amendment or enactment of a regulation related with foreign direct investments.

For the purpose of establishing and developing an information system related to foreign direct investments, the Undersecretariat is authorised to request statistical information concerning the investments from all public establishments and institutions and private sector professional organisations.

Foreign investors shall submit the statistical information on their investments according to the procedures and principles to be determined by a regulation to be enacted by the Undersecretariat. Such information cannot be used as evidence other than for statistical purposes.

### **OTHER PROVISIONS**

#### **Article 5.**

##### **a) Existing Companies with Foreign Capital**

The companies with foreign capital established pursuant to Law No. 6224 dated 18 January 1954 shall be subject to this Law, reserving their granted rights.

##### **b) Regulations**

The implementing principles for this Law will be determined in a regulation to be prepared by the Undersecretariat within one month following the publication of the Law.

##### **c) Repealed Provisions**

The Law for Encouragement of Foreign Capital No. 6224 dated 18 January 1954 is repealed.

The references made to Law No. 6224 in the legislation are considered as referring to the related provisions of this Law.

**d)** Any amendments concerning the articles of this Law can only be done by means of amending or appending provisions to this Law.

**PROVISIONAL ARTICLE 1.** The provisions of the decrees, communiqués and circulars in effect, which are in conformity with this Law, shall remain in force until new regulations for the implementation of this Law take effect.

### **EFFECTIVENESS**

**Article 6.** This Law shall come into force on the date of its publication.

### **ENFORCEMENT**

**Article 7.** The provisions of this Law shall be enforced by the Council of Ministers.

**Legea parcurilor industriale**

Date: April 15, 2000

Number: 24025

**From the Ministry of Industry and Trade:****ORGANIZED INDUSTRIAL ZONES LAW**

Law Number: 4562

Date of Acceptance: April 12, 2000

**SECTION ONE****Purpose, Scope, Definitions****Purpose**

**Article 1** – The purpose of this Law is to govern the principles concerning the establishment, construction, and operation of organized industrial zones.

**Scope**

**Article 2** – This Law covers the provisions governing the formation of organized industrial zones and their senior organizations, their bodies, operation, management, and supervision as well as the provisions determining the duties, authorities, and responsibilities of the persons and organizations related to such zones.

**Definitions and abbreviations****Article 3 – (Amended: 23/10/2008-5807/art. 1)**

The following terms included in this Law shall have the meanings written next to them:

- a) **Ministry:** The Ministry of Industry and Commerce,
- b) **Organized Industrial Zones (OIZs):** The good and service production zones, which are formed by allocating the land parcels, the borders of which are approved, for the industry in a planned manner and within the framework of certain systems by equipping such parcels with the necessary administrative, social, and technical infrastructure areas and repair, trade, education, and health areas as well as technology development regions within the ratios included in zoning plans and which are operated in compliance with the provisions of this Law in order to ensure that the industry gets structured in approved areas, to prevent unplanned industrialization and environmental problems, to guide urbanization, to utilize resources rationally, to benefit from information and informatics technologies, and to ensure that the types of industries are placed and developed within the framework of a certain plan,
- c) **Approved boundary:** The OIZ areas, the boundaries of which are approved as a result of place selection and the areas that remain outside the OIZs, which are required for the activities of the OIZs and approved by the Ministry, where the facilities and connection lines concerning the technical infrastructure as well as the technical equipment areas are located
- d) **Specialized OIZ:** The OIZs which include facilities that operate in the same sector group or in its sub-sectors and those OIZs that are established for logistic purposes,
- e) **Organized Industrial Zones Senior Organization (OSBÜK):** The senior organization to be formed in order to enable the OIZs to help each other and solve their common problems,
- f) **Participant:** Real persons or legal entities to whom parcels are allocated or sold for the establishment of an enterprise and those who make or undertake to make production on the parcels owned by them and operate in line with the purpose of this Law,
- g) **Tenant:** The real person or legal entity who rents the facility of the participant in compliance with the procedures and principles determined in the Regulation.

**SECTION TWO****Establishment and Qualities****Establishment**

**Article 4** – OIZs shall be established in places deemed appropriate based on the Place Selection Regulation with the approval of the Ministry.

The place selection for the OIZs shall be realized unanimously as a result of the onsite examination realized by the Place Selection Commission to be formed under the coordination of the Ministry and with the

participation of the representatives of relevant institutions and organizations, by taking into consideration the 1/25,000 scaled environmental arrangement plan decisions, if any, and the OIZ shall then be announced. Areas which are required to be protected pursuant to the effective legislation and where establishment of industrial facilities is not allowed shall not be examined as places for the OIZ.

The health protection area required by the Ministry of Health shall be allocated within the boundaries of ownership. Following the finalization of the place selection, the planning of the areas that remain outside the boundaries of the OIZ shall be realized by the Ministry of Public Works and Settlement and the relevant municipality within no later than one year. The procedures and principles in this respect shall be jointly determined by the Ministry and the Ministry of Public Works and Settlement.

The zoning and parceling plans to be prepared within the boundaries of the OIZ and their amendments shall be prepared by the OIZ in compliance with the regulation and they shall become effective with the decision of the Provincial Administration Board after their approval by the Ministry. Approved OIZ zoning plans shall be sent to the relevant organizations for information.

**(Added paragraph: 23/10/2008-5807/art. 2)** The obligatory administrative, social, and technical infrastructure areas that are considered shared areas as well as the treatment facility and active green areas may not be less than 8% of the size of the zone and small manufacturing and repair, trade, education, and health service areas that operate within the zone with the capacity of participants and/or tenants may not be more than 10% of the size of the zone.

**(Amended paragraph: 3/7/2005-5393/art. 85)** Licenses and permissions concerning the use of land, project design, construction, and use of buildings and facilities according to the zoning plan that becomes effective as well as the business and operating licenses shall be granted and audited by the OIZ. Any charges concerning the business and operating licenses incurred during the granting of such licenses shall be collected by the OIZ and deposited to the account of the relevant municipality or special provincial administration.

In the event that the places are selected from the lands belonging to the Treasury or public agencies or organizations and if requested and there are no objections in this respect, such places may be transferred free of charge to the OIZs in provinces that are covered within the scope of sub-clause (b) of article 2 of the Law numbered 5084 and dated January 29, 2004 or sold for cash or by installments based on their values subject to charge as specified in article 63 of the Charges Law numbered 492 in other provinces. Principles and procedures with this regard shall be determined jointly by the Ministry and the Ministry of Finance. When stock lands that are owned by the General Directorate of Building Land Office are transferred to the OIZ legal entity in the title deed registry in compliance with the relevant procedure, on the other hand, the annotation specified in article 11 of the Building Land Office Law shall not be placed in the title deed records.

If there are privately owned areas within the selected region, these lands shall be acquired by purchasing by consent or expropriation. Provisions of the Expropriation Law numbered 2942 shall apply for lands in this nature.

**(Amended paragraph: 23/10/2008-5807/art. 2)** The OIZ shall gain legal personality upon the approval by the Ministry and registration of the establishment protocol containing the approval of the governor and signed by the representatives of at least one of the chambers of industry, chambers of trade and industry, or chambers of trade depending on their presence in the place where the OIZ is projected to be established, and if requested, by those of the special provincial administration or the municipality of the province, administrative district or sub-district in which the OIZ shall be located, and the metropolitan municipality in metropolises.

In specialized OIZs, representatives of the professional organizations and institutions shall be included in the enterprising committee upon their request.

Principles and procedures related to this article shall be determined with regulation.

#### **Qualities**

**Article 5 –** The OIZ is a private law entity that may realize or cause others to realize expropriation in its name based on grounds of public benefit.

The public benefit decision shall be taken by the Ministry upon the application of the enterprising committee of the OIZ. Any expenses made in acquiring the ownership of the land and the obligation to pay the price of the land shall belong to the OIZ legal entity.

### **SECTION THREE**

#### **Bodies**

## **Bodies**

**Article 6** – Bodies of the OIZ shall be as follows:

- a) Enterprising committee (general assembly at the stage of operation),
- b) Board of directors,
- c) Board of auditors,
- d) Zone directorate.

### **Enterprising committee**

**Article 7** – The enterprising committee shall comprise of the members to be determined by the authorized bodies of the institutions and organizations that participate in the formation of the OIZ from among their members. The number of members to constitute the enterprising committee shall not exceed fifteen permanent and fifteen substitute members.

The number of the members who shall represent the institutions and organizations that participate in the formation of the OIZ shall be determined in the establishment protocol by taking the ratios of their participation into consideration.

The members of the enterprising committee shall be elected for a period of two years and their membership shall terminate after they complete their terms of office in the institutions and organizations represented by them. The first substitute member in the institution or organization represented by the member, whose membership is terminated or who leaves membership, shall replace such member. The member, who joins in this manner, shall complete the term of office of the member replaced by him/her.

If the Governor is the chairman during the first meeting, the enterprising committee shall elect a deputy chairman from among the members other than the representatives of the special provincial administration and the municipality from the organizations listed in the seventh paragraph of article 4, otherwise it shall elect a chairman and a deputy chairman.

The enterprising committee shall convene at least 3 times a month under the presidency or the chairman or the deputy chairman in the absence of the chairman with the absolute majority of its members. The decisions shall be taken with the absolute majority of those present at the meeting. If there is a tie of votes, then the chairman's vote shall prevail.

Members assigned in the enterprising committee shall be deemed to withdraw from membership if they do not participate in three successive meetings without a valid excuse or one more than half the meetings held within one year, even if they have an excuse.

The enterprising committee shall be obliged and assigned to take the necessary resolutions and measures in order to realize the purpose of establishment of the OIZ, to fulfill the matters specified in the place selection report, to perform the duties assigned to it by the law, regulation, establishment protocol, and similar regulations, to release the works and accounts of the boards of directors and auditors, and to use the monies and other resources belonging to the OIZ in line with its purpose of establishment.

The principles and procedures concerning the appointment of enterprising committee and boards of directors' and auditors' members, the form of the establishment protocol and the matters to be contained by it as well as the principles regarding their duties and works shall be determined with the regulation to be issued by the Ministry.

### **Board of directors**

**Article 8** – The board of directors shall comprise of five permanent and five substitute members to be elected by the enterprising committee, provided that four of these members are elected from among their members. Board of directors' members shall be elected for a term of duty of two years.

The board of directors shall elect a chairman and a deputy chairman from among their members. The board of directors shall convene at least twice a year and the meetings shall be held with absolute majority. Members who do not participate in three successive meetings without a valid excuse or at least half of the meetings held within six months, even if s/he has an excuse, shall be deemed to withdraw from membership. Resolutions shall be taken with the absolute majority of votes. In case of tie of votes, the chairman's vote shall prevail.

The board of directors shall be assigned with the duty of carrying out the management and administration of the OIZ within the framework of the law, regulation, establishment protocol and similar regulations as well as the resolutions of the enterprising committee.

### **Board of auditors**

**Article 9** – The board of auditors shall comprise of two permanent and two substitute members to be elected by the enterprising committee from among their members. Board of auditors’ members shall be elected for a term of duty of two years.

The board of auditors shall be assigned with the duty of auditing the spending and implementation of the budget, drawing up a general audit report once in a year and interim reports at least every three months, and submitting these reports to the enterprising committee.

#### **Zone directorate**

**Article 10** – The zone directorate shall comprise of the regional director and a sufficient number of administrative and technical personnel. The organization chart of and positions in the directorate in OIZs that use credit shall be created and amended with the approval of the Ministry.

The zone director shall be appointed by the enterprising committee. The regional director shall be obliged to carry out the management and administration of the OIZ and perform other duties in line with the resolutions and instructions of the board of directors.

The qualifications of the zone director and the qualifications and numbers of the other personnel to be employed in OIZs that use credit shall be determined with a regulation to be issued by the Ministry.

**Representing and binding** **Article 11** – OIZs shall be represented by the chairman or deputy chairman of the board of directors. Any letters that shall have a binding effect on the OIZ shall be signed by the chairman or deputy chairman of the board of directors and a member of the board of directors or the authorized zone director of the OIZ. Thus, they shall be perfected with two signatures.

## **SECTION FOUR Financial Matters**

### **Revenues**

**Article 12** – Revenues of the OIZ shall be as follows:

- a) Participation shares paid by the institutions and organizations that participate in the enterprising committee.
- b) Dues and land and infrastructure participation shares as well as service remunerations paid by the participants, to whom lands are allocated or sold and who operate and shall operate in the OIZ.
- c) Sales prices of the files prepared for the tenders of the OIZ infrastructure and social facilities as well as the approval and endorsement fees for the projects of the enterprises to be established in the zone.
- d) Management due.
- e) Water, electricity, natural gas, social facility, treatment facility and similar operating revenues and participation revenues.
- f) Revenues obtained from the sale of lands.
- g) Donations.
- h) Rental and service revenues of the shared properties of the zone.
- i) Bank interests.
- j) Default interests.
- k) Announcement and advertisement revenues.
- l) Other revenues.

### **Participation Shares**

**Article 13** – The institutions and organizations that participate in the formation of the OIZ shall undertake before the Ministry to contribute to the establishment costs to be determined by the Ministry. This undertaking shall also apply before the OIZ starting with the acquisition of legal personality.

Payment methods and terms for the participation shares shall be determined in the establishment protocol. Any disputes in this respect shall be resolved in court of first instance.

**Credits Article 14** – Authorized bodies of the OIZ may request credit from the Ministry for the estimated cost of the project and general administrative expenses. The amount of this credit shall be limited with the guarantees provided. The type contract concerning the credit shall be prepared by the Ministry.

The procedures and principles related to the credit request and its repayment shall be determined with the regulation to be issued by the Ministry.

The Ministry shall supervise whether or not the credit is used in line with its intended purpose.

OIZs may also use credit from other internal or external sources if additionally required.

Land credits shall also be granted to the OIZs to be established in priority regions for development and to specialized OIZs that require advanced technology.

Credit shall be extended pursuant to the terms to be determined by the Ministry for the infrastructure of the OIZs that are established for the first time in developed and normal regions. In subsequent sections, which shall be constructed as a new project or extension, on the other hand, interest rates shall be applied by being increased in the amounts to be determined by the Ministry.

The amount of credit to be extended for expropriation shall be determined by the Ministry.

**(Last paragraph abolished: 29/1/2004 – 5084/ art. 10)**

### **Land sales**

**Article 15** – Sales of lands shall be realized within the framework of the principles to be determined by the enterprising committee with the authority and responsibility of the board of directors and the Ministry shall be informed about the situation. In OIZs that use credit, these sales notified to the relevant bank by the Ministry shall be monitored by the bank until the credit debt is repaid and it shall ensure that the amounts obtained from allocations and sales as well as the installments of the credit are paid in due time.

If it is discovered that the board of directors has not deposited the amount obtained from land allocations and sales, the Bank shall apply, in favor of the Ministry, a default interest at the rates specified in article 51 of the Law numbered 6183 on the Procedures for the Collection of Public Receivables for the period starting from the date of the sales contract if the subject amount is the down payment and from the date of maturity if it is an installment, until the date of payment and it shall record such interest as revenue in the General Budget following its collection.

**(Amended third paragraph: 23/10/2008-5807/art. 3)** In case of foreclosure sales of the immovable properties that are provided as guarantee by the OIZ and therefore decided to be sold or decided to be sold due to the debt of the participants; such properties shall be sold to the buyers with the qualities stipulated in the establishment protocol of the OIZ or to the creditor organization, provided that the receivables of the Ministry and the OIZ are paid in priority. Sales announcement shall also include the participant qualities specified in the establishment protocol.

**(Added paragraph: 23/10/2008-5807/art. 3)** If the immovable properties are sold to the creditor organization, the creditor organization shall be obliged to sell the immovable property it purchases only to those real persons or legal entities with the qualities stipulated in the establishment protocol of the OIZ within no later than two years or to rent the property only to real persons or legal entities with the same qualities.

### **Management dues**

**Article 16** – The management dues and remunerations for services shall be determined by the enterprising committee according to parcel sizes, excluding treatment facility operating costs. The participation shares in the operating expenses of the treatment facility, on the other hand, shall be determined by the board of directors by taking the waste water flow rates and pollution parameters into consideration. All costs concerning the infrastructure and shared services of the zone, which are specified in the annual budget of the board of directors, shall be borne by the participants by taking the final account belonging to the previous year into consideration as well. Abstinance from the payment of management dues shall not be permitted on grounds that the participants do not benefit from the specified services.

The resolutions of the enterprising committee related to the management due shall have the effect of a judgment and they shall be monitored with the proceedings concerning the execution of judgments.

### **Monetary and personal rights**

**Article 17** – An attendance fee per meeting may be paid to the members of the enterprising committee, the board of directors and the chairman, and the members of board of auditors, who are public officers, and an attendance fee or monthly wages may be paid to other members. The subject payments shall be made from own funds of the OIZ other than the credit received by the enterprising committee from the Ministry. Attendance fees and the monthly amount of the wages to be paid shall be determined by the enterprising committee every year.

The zone director and the other personnel shall be employed pursuant to the provisions of the Labor Law numbered 1475. The minimum and maximum amounts of the monetary and personal rights of the personnel employed in OIZs that use credit shall be determined by the Ministry.



## **SECTION FIVE**

### **Miscellaneous Provisions**

#### **Land allocations**

**Article 18** – Allocation of lands to participants shall be realized by the enterprising committee pursuant to the provisions of the Regulation to be issued by the Ministry.

If it deems necessary, the Ministry may determine in the establishment protocol the basic qualifications and fields of occupations of the private or legal entities, to which places shall be allocated in the OIZ.

The lands that are allocated or sold to the participants may not, by any means, be used for any purposes other than the purpose of allocation. These lands may not be sold, transferred, or assigned before the debt is paid in full by the participants or their inheritors or the facility starts production. This matter shall be placed as an annotation in the title deed records. If the land allocation or sale is made to participants that are in company status, the Ministry shall be authorized to take any measures to prevent the sale of the land or transfer of ownership through transactions with speculative purposes before its debt is paid and the facility starts production.

However, in case of the dissolution of the firm, to which a land was allocated or sold, it shall be possible to transfer the allocation right to the partner(s) of the firm, who bear the capacity of participant. The Ministry shall be authorized to investigate whether or not the transactions with this regard are collusive and to take the necessary measures according to the result of the subject investigation.

If contradiction with the prohibitions related to this matter is determined by courts, without any regard to under whose possession the land is, it shall be redeemed based on its price that was effective on the date of allocation or sale and it shall be allocated or sold to another participant.

**(Added paragraph: 23/10/2008-5807/art. 4)** If title deeds are granted to the participants by lifting the right of redemption annotation, an annotation stating that “Approval of the OIZ must be obtained in case the immovable property is transferred to third persons including foreclosure sales” shall be placed. In such a situation, the undertakings committed by the former participant shall be deemed to have been agreed to without any change by the new buyer.

Lands may be allocated to Small and Medium Enterprises Development Organization, the Social Insurances Institution, the Turkish Standards Institute, the General Directorate of Mail Administration, T. Telekomünikasyon A.Ş., and the Turkish Patent Institute as well as the institutions and organizations represented in the enterprising committee, provided that the ownership remains with the OIZ, in order to provide services for the shared benefits of the industrial organizations that shall be included in OIZs.

#### **Shared places**

**Article 19** – The expenses of the areas allocated for the shared benefit of the participants from the lands of the OIZ shall be met from the OIZ budget.

The sections that are not transferred or assigned to the participants from the OIZ area as well as the roads and recreation areas remaining within the boundaries of the OIZ shall be at the disposal of the OIZ. This matter shall be recorded in the title deed records at the stage of arrangement.

Additional rights of way and/or usufruct shall not be established on the industrial parcels of the OIZ through which the infrastructure or general service facilities pass or shall pass.

#### **Right of establishing, using, and operating infrastructure facilities**

**Article 20** –The right and responsibility to establish and operate the infrastructure, and general service facilities, such as electricity, water, sewerage, natural gas networks, wastewater treatment facilities, roads, communication networks, and sports facilities; to realize their distribution and sales by buying them from public and private agencies; and to establish and operate production facilities with the aim of meeting the requirements of OIZs shall exclusively belong to OIZs. However, pre-treatment facilities must be constructed severally in order to reduce the standards of waste waters to those acceptable by the shared wastewater facility

The organizations included in OIZs shall be obliged to meet their infrastructure needs from the facilities of the OIZ. Infrastructure needs may not be met from another facility without the permission of the OIZ and facilities may not be severally established with this aim. These organizations may not transfer, assign, or allocate the right to use infrastructure facilities allocated to them to other organizations. Other

matters concerning the application of this article shall be governed with the regulation to be issued by the Ministry.

#### **Exemption**

**Article 21** – The legal entity of the OIZ shall be exempt from all sorts of taxes, duties, and charges applied to transactions related to the implementation of this Law.

Municipalities shall not collect wastewater treatment fees from the zones that operate wastewater treatment facilities.

#### **Liability**

**Article 22** – Members of the enterprising committee, the boards of directors and auditors as well as the zone director and the other personnel shall be liable for any damages that might arise due to their own faults. They shall be punished as public officers for any crimes they might commit related to the monies and negotiable instruments and commercial papers of the OIZ as well as its balance sheet, minutes, reports, books, and documents.

#### **Authorities of the Ministry**

**Article 23** – The establishment protocol of the OIZ shall be prepared by enterprising committees and approved by the Ministry.

The Ministry shall be authorized to inspect any and all accounts and transactions of the OIZ and to take measures whenever it deems necessary or upon complaint.

In the tenders to be held for the infrastructure, social service facility, and projects of the zones that use credits through the channel of the Ministry, all processes concerning the tender including the formation of the tender commission, shall be carried out and finalized by the OIZ management within the framework of the procedures and principles to be determined by the Ministry. The matters related to the tender procedures as well as the formation of commissions and drawing up and approval of progress payments shall be governed with a regulation to be issued.

The enterprising committee shall be authorized and responsible for carrying out and finalizing the tender processes in OIZs that do not benefit from the subject credit.

Credit requests of enterprising committees that do not fulfill the requirement of the first paragraph of provisional article 1 of this Law as well as the OIZs, the bodies of which are determined not to perform the duties assigned to them with this Law, shall not be accepted. Any credits extended to them shall become due.

#### **Audit**

**Article 24** – All sorts of accounts and transactions of the OIZ shall be assigned to be inspected by a certified public accountant by the OIZ management on an annual basis, in the January of the following year, and whenever it is deemed necessary. The certified public accountant, who performs an independent audit, shall send the audit report to be drawn up by him/her to the OIZ management and the Ministry concurrently.

#### **General assembly**

**Article 25** – When the number of the enterprises, which certify with the documents requested by the Ministry that they have started production in the OIZ and which are defined in the establishment protocol, reaches 1/3 of the number of enterprises to be established in the zone, the real persons and legal entities, to whom lands are allocated or sold and who therefore acquired the capacity of participant, shall be represented in the enterprising committee through the members to be elected by their representatives authorized to represent and bind them from among themselves. The number of members elected in this manner may not exceed half the number of the enterprising committee members.

If 2/3 of all enterprises to be established in the zone that have their occupancy permit and at least half of those documented they have started the production by their business license, the duty of the enterprising committee and the boards of directors and auditors shall be terminated during the first general assembly meeting to be held by the participants or their representatives with the members of the enterprising committee within no later than 6 months.

If it is decided with the votes of the absolute majority of the participants that have started production that the enterprising committee should continue, then it shall stay on duty. If the enterprising committee continues to be on duty, the number of participants that shall be included in the enterprising committee shall be one more than half the number of the enterprising committee members.

During the first general assembly meeting, the existing establishment protocol shall be amended as the articles of association of the legal entity and decisions shall be taken with the absolute majority of votes.

Following the formation of the general assembly and if there are no provisions stipulating otherwise in this Law, the provisions of the Turkish Commercial Code regarding the bodies of corporate companies shall apply mutatis mutandis for the bodies of the OIZ.

Following the formation of the general assembly, the enterprising committee and the boards of directors and auditors may not take any resolutions related to the OIZ and if they do, such resolutions shall not be implemented.

The procedures and principles regarding general assembly meetings and those concerning the election of the boards of directors and auditors shall be determined by regulation.

#### **Private organized industrial zones**

**Article 26** – OIZs may also be established by the private legal entities or real persons in places determined pursuant to the procedures included in this Law. However, those entities that shall establish private OIZs may not perform expropriation.

The establishment request of the OIZ shall be communicated to the Ministry with the positive opinion of the governorship in the province where the OIZ shall be established.

The place selection of the OIZ shall be realized in compliance with the procedure specified in Article 4 upon the request placed with the Ministry.

Such costs as the procurement of the land, planning and project design of the OIZ, and infrastructure construction shall be borne by the real persons and legal entities, who shall establish the zone. The plans and projects related to the OIZ shall be subject to the positive opinion and approval of the Ministry besides those of the relevant authorized agencies and organizations.

The land in OIZs may be sold or rented in the form of parcels or including the operation buildings constructed on them.

#### **Specialized Organized Industrial Zones Based on Agriculture**

##### **Article 26/A – (Added: 23/10/2008-5807/art. 5)**

Specialized OIZs Based on Agriculture may be established where the vegetative and animal production, which constitute the industrial input based on agriculture in order to ensure the integration of the agriculture and industry sectors, and the industrial facilities for their processing may be located, provided that the bio-security measures stipulated pursuant to the relevant legislation are complied with.

The procedures and principles concerning the place selection, establishment, zoning plan approval, activity, operation, and supervision of these zones shall be determined with a separate regulation to be prepared and put in force jointly by the Ministry and the Ministry of Agriculture and Rural Affairs.

#### **Senior organization, regulations, and adjustments**

**Article 27** – The duties and working conditions of the OIZ Senior Organization to be formed in order to enable the OIZs to help each other and solve their common problems shall be determined with a regulation to be issued.

The regulations stipulated in this Law shall be issued in the form of a single regulation under the name of the “OIZ Implementation Regulation” within one year starting with the issuance of the Law. The Ministry shall be authorized to take the necessary measures and make the required adjustments within the framework of the legislation related to the implementation of this Law.

## **SECTION SIX**

### **Provisional Articles**

**Provisional Article 1** – The OIZs formed in compliance with the purpose of this Law before its effective date shall make their states compliant with this Law within 1 years starting with the date of its issuance.

The bodies of the OIZs established before the effective date of this Law shall continue their functions during the period of adaptation to this Law. The decision taken by these bodies, the financial, administrative, and promissory contracts and agreements signed by them shall preserve their validity without any change after the completion of the adaptation procedure. The personal rights of those working in OIZs shall be reserved.

#### **Provisional Article 2 – (Amended: 23/10/2008-5807/art. 7)**

The OIZs established and being managed pursuant to sub-clause (5) of paragraph (r) of article 5 of the abolished Law numbered 5590 on the Chambers of Commerce and Industry, Chambers of Commerce, Chambers of Industry, Chambers of Maritime Trade and Union of Stock Exchanges of Trade and Turkish

Chambers of Commerce, Industry, Maritime Trade and Union of Stock Exchanges of Trade shall be considered as the OIZs mentioned in this Law. The duties of the general assembly and the enterprising committee in the OIZs established in this manner shall be carried out by the councils of chambers operating pursuant to the Law numbered 5174 on the Union of Chambers and Commodity Exchanges of Turkey. The members of boards of directors and auditors shall be elected from among the members of the chamber councils. If there are OIZ participants among the chamber council members, at least three of the board of directors' members shall be elected from among these members.

**Provisional Article 3** – If institutions and organizations other than those listed in the seventh paragraph of article 4 participated in the enterprising committees of the OIZs that were established before the effective date of this Law, their rights and obligations shall continue without any change or they may leave the committee if they wish, provided that their participation shares are reimbursed.

**Provisional Article 4** – Expropriation procedures initiated before the effective date of this Law shall be finalized by the relevant institutions.

**Provisional Article 5** – **Provisional Article 5:** In small organized industrial zones which consist of small industrial estates that were established before The Law came into force, small industrial estate building cooperatives, collective business building cooperatives, business cooperatives, estate managements and in case self-contained stakeholders have the parcel defined in zoning plan and each will consist of one business enterprise at least 3000 square meters or will be sized by regulation and at least 50 stakeholders who have small industrial parcels smaller than 3000 square meters are organized as mentioned above, shall be represented as one participant in general assembly by The Law implementation. Otherwise, the rights of representations of those who are not organized as stated shall be considered as waived.

Participants are represented by one representative in general assembly. But if only one cooperative area is over than %60 of OIZs area, general assembly representatives of the participants of this OIZ are appointed as one representative for each 100 members. Representatives are elected by the competent bodies of estate managements and cooperatives. If the total number of representatives is not enough to constitute OIZ's bodies, it is represented as increased proportion of multiple numbers of representatives which are determined by Ministry.

The organized industrial zones which consist of small industrial estates shall hold their ordinary general assembly meetings within the first six months of every year. The organized industrial zone asks and collects from the cooperative and/or estates managements the contribution of land and infrastructure, consumption costs of water, natural-gas and electricity, treatment plants etc. and the contribution of enterprise and management and their penalty for delay that should be paid by participants. If OIZ is unable to collect costs due to the insolvency of participant or inability to constitute body, he asks and collects for the rates of utilization of its service procurement from the firm's owner.

The representatives of the industrial zones which consist of small industrial estates meet under the control of Ministry within the six months later the date of publication of The Law, in order to hold the first general assembly and to constitute bodies.

**Provisional Article 6** – All lands, plots, and immovable properties acquired in the name of the institutions and organizations that constitute the enterprising committee with the aim of establishing OIZs before the effective date of this Law as well as all the buildings and shared facilities constructed on these areas on behalf of the institutions and organizations that constitute the enterprising committee shall be registered as a correction in the title deed records in favor of the legal entity of the OIZ.

All securities and participation shares that are under the responsibility of the OIZ's enterprising committee shall be transferred to the legal entity of the OIZ without any charge.

The annotations placed in the title deed records pursuant to article 11 of the Building Land Office Law for the lands and plots purchased from the General Directorate of Building Land Office shall be erased.

**Provisional Article 7** – The OIZs constructed in areas qualified as pastures until the effective date of the Pastures Law numbered 4342 shall lose the qualification of pasture provided that they are approved by the Ministry of Industry and Trade and included in the investment program. These areas shall not be subject to the provisions of the Pastures Law numbered 4342. Decisions previously taken by the provincial pasture commissions related to these areas shall be null and void.

**(Added Paragraph: 28/02/2009-5838/art. 22)** Expropriation and other transactions realized by the relevant public agencies related to the immovable properties qualified as pastures in areas where the OIZs, which were allocated as small industrial estates in the zoning plans finalized before January 1, 2005, approved by the Ministry and included in the investment program before the same date, are located, shall be considered valid provided that their expropriation fees including price increases, interests and other fees are paid; the registrations in the title deed records in the names of the relevant real persons and legal entities based on these transactions shall be preserved, no actions shall be initiated by the Treasury for ownership, those initiated shall be withdrawn, the court judgments rendered and finalized concerning the classification of these immovable properties as pastures and their registration in special records shall not be executed, and the annotations placed in title deed registries pursuant to these judgments shall be annulled.

**Enforcement**

**Article 28** – Except for the last paragraph of article 14 of this Law, which shall become effective on December 31, 2003, all other Articles shall become effective on the date of issuance of this Law.

**Execution**

**Article 29** – The provisions of this Law shall be enforced by the Council of Ministers.

**PROVISIONAL ARTICLE ADDED WITH THE LAW NUMBERED 5807 and DATED OCTOBER 23, 2008**

**PROVISIONAL ARTICLE 1** – If the OIZs, which were established in compliance with the purpose of the Organized Industrial Zones Law numbered 4562 before April 15, 2000, which could not have or are considered not to have acquired legal personality pursuant to the provisional article 1 of the same Law, and the place of selection of which including extension areas are finalized, submit the establishment protocol they shall prepare pursuant to article 4 of the Law numbered 4562 to the Ministry within 6 months following the effective date of this Law, they shall be considered to have made their states compliant with this Law and they shall acquire legal personality by being registered in the OIZ books of the Ministry.

**LIST SHOWING THE EFFECTIVE DATES OF LEGISLATION THAT INTRODUCE ADDITIONAL ARTICLES AND AMENDMENTS TO THE LAW NUMBERED 4562**

AMENDING LAW NO	DATE	ARTICLES THAT BECOME EFFECTIVE ON DIFFERENT DATES
4684	20.06.2001	
4731	31.12.2001	PROVISIONAL ARTICLE 7
4737	09.01.2002	
4783	07.01.2003	
4916	03.07.2003	
5084	06.02.2004	ARTICLE 14
5393	13.07.2005	ARTICLE 4
5807	10.11.2008	3, 4, 15, 18, 26/A, 27, AMENDMENT OF PROVISIONAL ARTICLE 2 and INCLUSION OF A NEW "ADDITIONAL ARTICLE"
5838	28.02.2009	PROVISIONAL ARTICLE 7

## Legea de implementare a parcurilor industriale

Date: August 22, 2009 Saturday

No: 27327

### ORGANIZED INDUSTRIAL ZONES IMPLEMENTATION REGULATION SECTION ONE

#### Purpose, Scope, Basis, and Definitions

##### Purpose

**ARTICLE 1 – (1)** The purpose of this Regulation is to govern the procedures and principles concerning the establishment, construction, and operation of organized industrial zones.

##### Scope

**ARTICLE 2 – (1)** This regulation covers the issues related to the planning of organized industrial zones; their place selection; determination as approved boundaries of the areas outside the OIZs concerning the technical infrastructures, which are necessary for the realization of OIZs and deemed appropriate by the Ministry; approval of zoning plans, parceling plans and their amendments, licenses and permits regarding the use of land, project design, construction, and use of buildings and facilities; form and content of the establishment protocol; formation of bodies, their duties and powers as well as working procedures and principles; qualifications and numbers as well as authorization procedures of the zone director and the other personnel to be appointed in the OIZs that use credits for general administrative expenses; procedures and principles related to credit requests and their repayment; land allocations, issues related to the right to establish, use, and operate infrastructure facilities; bidding procedures and principles as well as regulation and approval of remunerations in OIZs that use credit; leasing procedures and principles, duties and working procedures of the OIZ Senior Organization; and other issues related to the implementation of the Law.

##### Basis

**ARTICLE 3 – (1)** This Regulation has been prepared on the basis of articles 11 and 33 of the law numbered 3143 on the Organization and Duties of the Ministry of Industry and Trade, dated January 8, 1985 and article 27 of the Organized Industrial Zones Law numbered 4562, dated April 12, 2000.

##### Definitions

**ARTICLE 4 – (1)** The following terms included in this Regulation shall have the meanings written next to them;

- a) Subscriber: The participant or other persons using electricity, water, natural gas and similar infrastructure services in the OIZ,
- b) LV: Low Voltage,
- c) Ministry: The Ministry of Industry and Trade,
- ç) Bank: The banks that operate in Turkey pursuant to the Banking Law numbered 5411, dated October 19, 2005 and carry out the transactions concerning the extension and repayment of the credits allocated from the Ministry budget,
- d) Zone Directorate: The Zone Directorate of OIZ,
- e) EIA: Environmental Impact Assessment,
- f) NSE: Non-sanitary enterprises,
- g) Service and support areas: The areas that are planned in a way not to exceed 10% of the approved boundary size in the OIZ zoning plan where participants or tenants operate in the small manufacturing and repair, trade, education, and health sectors,
- ğ) Specialized OIZ: The OIZs which include facilities that operate in the same sector group or in its sub-sectors and those OIZs that are established for logistic purposes,
- h) Extension based alteration: The transactions that affect the bearing element in buildings and/or change the construction area and the projects that are attached with the license,
- ı) Relevant General Directorate: The General Directorate of Small Businesses and Industrial Zones and Estates of the Ministry of Industry and Trade,
- ı) Zoning commission: The commission established with the Ministry Approval for the evaluation of zoning plans and amendment proposals,
- j) Zoning plan: The zoning plan formed within the area, which is selected in compliance with the Organized Industrial Zones Regulation on the Place Selection and the boundaries of which are approved by the Ministry, prepared in compliance with the plan preparation rules of the Regulation, providing the social and technical infrastructure needs within the approved boundaries and constituting a whole together with the explanation report,

k) Permission to open a business place: The Business and Work License obtained in compliance with the provisions of the Regulation on Business and Work Licenses, which became effective after being published in the Official Gazette numbered 25902 and dated August 10, 2005,

l) Law: The Organized Industrial Zones Law numbered 4562,

m) Mixed OIZ: The OIZ, which includes facilities operating in different sectors,

n) Participant: Real persons or legal entities to whom parcels are allocated or sold for the establishment of an enterprise and those who make or undertake to make production on the parcels owned by them and operate in line with the purpose of the Law numbered 4562,

o) Participation share: The amount of the OIZ investment to be met by the institutions and organizations participating in the formation of the OIZ that is not covered by the Ministry credit,

ö) Rate of participation share: The rates of participation share undertaken to be met by the institutions and organizations participating in the establishment of the OIZ, which shall not be less than 6%,

p) Tenant: The real person or legal entity who rents the facility of the participant in compliance with the procedures and principles determined in the Regulation,

r) OSIZ: Organized Small Industrial Zone,

s) Approved boundary: The OIZ areas, the boundaries of which are approved as a result of place selection and the areas that remain outside the OIZs, which are required for the activities of the OIZs and approved by the Ministry, where the facilities and connection lines concerning the technical infrastructure as well as the technical equipment areas are located,

ş) Organized Industrial Zones (OIZs): The good and service production zones, which are formed by allocating the land parcels, the borders of which are approved, for the industry in a planned manner and within the framework of certain systems by equipping such parcels with the necessary administrative, social, and technical infrastructure areas and repair, trade, education, and health areas as well as technology development regions within the ratios included in zoning plans and which are operated in compliance with the provisions of the Law no 4562 in order to ensure that the industry gets structured in approved areas, to prevent unplanned industrialization and environmental problems, to guide urbanization, to utilize resources rationally, to benefit from information and informatics technologies, and to ensure that the types of industries are placed and developed within the framework of a certain plan,

t) Organized Industrial Zones Senior Organization (OSBÜK): The organization formed in order to enable the OIZs to help each other and solve their common problems,

u) Shared areas: The social, administrative, and technical infrastructure, service areas and park areas that are owned and possessed by the OIZ and planned within the approved OIZ boundaries in a way that they are not smaller than 8% of the total size of the zone in order to ensure that the zone operates in line with its purposes, excluding roads, parking areas, infrastructure and energy lines, and the health protection strip,

ü) Private OIZ: The OIZ that is requested to be established by the private legal entities or real persons pursuant to article 26 of the Law numbered 4562,

v) Parceling plan: The plan, which is drawn on fixed-dimensioned sections according to the relievö measures to be taken in order to apply the implementation zoning plans on the land, which shows the final parceling situation, and which is taken as basis in title deed registration transactions,

y) Plan/Project/Map Owner: The OIZ personnel, who prepare and apply the plans and projects within the boundaries of the OIZ according to their fields of specialty and in compliance with the legislation and the special conditions specified in the Regulation and

those considered as Plan/ Project/ Map Owners within the framework of the zoning legislation,

z) Change of process: The transactions that cause the production subject of the firm to change in part or as a whole,

aa) TEDAŞ: The Turkish Electricity Distribution Company,

bb) TEİAŞ: The Turkish Electricity Transmission Company,

cc) Technical implementation officer: The relevant professionals, whether they are the project owners or not, who supervise the construction of the building on the basis of the projects attached with the license, which are drawn up in compliance with the effective laws, zoning plans, relevant regulation provisions, Turkish Standards, scientific rules, technical specifications, scientific, artistic, and health principles, and all legislation provisions based on the education they have received and who are responsible before the relevant administrations and the chambers of which they are members as well as the building inspection firms in provinces that are within the scope of building inspection,

çç) HV: High voltage,

dd) Regulation: The OIZ Implementation Regulation.

## **SECTION TWO**

### **Application**

#### **First application**

**ARTICLE 5 –** (1) The place selection request, the OIZ Information Report prepared by the real persons and legal entities, who wish to establish an OIZ, and the transactions to be realized pursuant to the OIZ Place Selection Regulation shall be submitted to the Ministry together with the positive opinion of the Governorship.

(2) In order for the requests for a new OIZ or additional place selection to be evaluated, production or construction must start on at least 75% of the total industrial parcels in the OIZs throughout the province excluding specialized OIZs. In addition, the above-mentioned ratio shall be required for specialized OIZs that contain the same sector group. However, this ratio shall not be required to be met in Private OIZs and in projects for which the Investment Support and Promotion Agency provides investors.

(3) All the activities until the finalization of the place selection shall be carried out by the institutions and organizations that will participate in the establishment of the OIZ through the channel of the governorship.

#### **Place selection**

**ARTICLE 6 –** (1) Place selection in OIZs shall be realized in compliance with the Organized Industrial Zones Place Selection Regulation published in the Official Gazette numbered 26759 and dated January 17, 2008.

(2) Establishment transactions of the OIZs, the place selection of which has not been finalized, shall not be carried out.

(3) Following the finalization of the place selection, the planning of the areas that remain outside the boundaries of the OIZ shall be realized by the Ministry of Public Works and Settlement and the relevant administrations within no later than one year.

#### **Purchase of public lands and their free of charge transfer**

**ARTICLE 7 –** (1) In the event that the places are selected from the lands belonging to the Treasury or public agencies or organizations and if requested and there are no objections in this respect, such places may be transferred free of charge to the OIZs in provinces that are covered within the scope of sub-clause (b) of the first paragraph of article 2 of the Law numbered 5084 and dated January 29, 2004 or sold for cash or by installments based on their values subject to charge as specified in article 63 of the Charges Law numbered 492 and dated July 2, 1964 in other provinces.

### **SECTION THREE**

#### **Establishment**

#### **Establishment**

**ARTICLE 8 –** (1) The OIZ shall gain legal personality upon the approval by the Ministry and registration of the establishment protocol containing the approval of the Governor and signed by the representatives of at least one of the chambers of industry, chambers of trade and industry, or chambers of trade depending on their presence in the place where the OIZ is projected to be established, and if requested, by those of the special provincial administration or the municipality of the province, administrative district or sub-district in which the OIZ shall be located, the metropolitan municipality in Metropolises and the relevant professional organizations and associations in specialized OIZs.

(2) In order for private OIZs to gain legal personality, the following terms shall be met:

a) The title deed showing that the relevant immovable property is registered in the name of the real persons or legal entities that shall establish the OIZ must be submitted, and

b) The compliance of the immovable property, the title deed of which is submitted, with the OIZ Place Selection Regulation and the OIZ boundaries must be approved by the Ministry.

#### **Establishment protocol**

**ARTICLE 9 –** (1) The establishment protocol shall contain:

a) The name of the OIZ,

b) Its address,

c) Participation share rates of the institutions and organizations participating in the establishment of the OIZ and the number of members, who shall represent them in the enterprising committee,

ç) Payment terms and conditions of the participation shares,

d) Names of the permanent and substitute members appointed in the bodies of the OIZ and the institutions and organizations represented by them,

e) Mixed or specialized sector groups of the participants and basic qualities of the private or legal entities, which shall be allocated with places in the OIZ, and their fields of business where deemed necessary by the Ministry,

f) Members authorized to represent and bind,

g) Condition, signatures and date of effectiveness,

ğ) Petition for submission to the Ministry including the approval of the Governor,

h) Approval of the Ministry.

(2) It shall not be obligatory to include the information specified in sub-clauses (c) and (d) in establishment protocols of the private OIZs.



(3) The establishment protocol shall be drawn up in two copies, it shall be registered in the OIZ Registration Book of the Ministry and a registration number shall be given to it upon approval, and a copy of it shall be retained by the Ministry while the other copy is sent to the OIZ.

(4) Amendments to the establishment protocol shall be prepared as the current and the amended draft and made with permission of the Ministry.

(5) The establishment protocol shall be amended at the first general assembly meeting as the articles of association and become effective following the Ministry approval. A copy of the approved articles of associations shall be sent to the OIZ.

#### **Public benefit decision**

**ARTICLE 10 –** (1) The public benefit decision shall be given by the Ministry upon the application by the enterprising committee after the OIZ gains legal personality together with the 1/5,000 or 1/2,000 scaled cadastral section approved by the local land directorate and 1/25,000 scaled topographic map for the areas related to the technical infrastructure that is required for realization of the area and the zone, the place selection of which is finalized, and approved by the Ministry.

(2) The Ministry may request that the area within the finalized OIZ boundaries be expropriated in stages whenever it deems necessary and take a public benefit decision in this direction, provided that the integrity of the planning is preserved.

(3) Provisions of the Expropriation Law numbered 2942 and dated November 4, 1983 shall apply in expropriation transactions.

## **SECTION FOUR**

### **Bodies**

#### **Bodies**

**ARTICLE 11 –** (1) An OIZ shall comprise of the following bodies:

- a) Enterprising committee or general assembly,
- b) Board of directors,
- c) Board of auditors,
- ç) Zone directorate.

#### **Enterprising committee**

**ARTICLE 12 –** (1) The enterprising committee is the highest decision organ of the OIZ. It comprises of 15 permanent and 15 substitute members designated by the authorized bodies of the institutions and organizations that participate in the formation of the OIZ, the place selection of which is finalized by the Ministry, from among their members.

(2) The number of the members, who shall represent the institutions and organizations that participate in the formation of the OIZ, shall be determined in the establishment protocol by taking the ratios of their participation shares into consideration.

(3) The members of the enterprising committee shall be elected for a period of 2 years and their membership shall terminate after they complete their terms of office in the institutions and organizations represented by them. The first substitute member in the institution or organization represented by the member, whose membership has been terminated or who has left membership, shall replace such member. The member who joins in this manner shall complete the term of office of the member replaced by him/her.

#### **Conditions for being elected as the member of the enterprising committee**

**ARTICLE 13 –** (1) The following conditions shall be required in order to be eligible for enterprising committee membership;

- a) Being a member of the institution or organization that constitutes the enterprising committee, assigned or participant in their bodies,
- b) Not being imprisoned for one year or more even if the periods specified in article 53 of the Turkish Criminal Code numbered 5237 and dated September 26, 2004 pass, for committing an intentional crime or any crimes against the security of the state, the Constitutional order and the operation of this order, national defense, state secrets or any of the crimes of espionage, embezzlement, defalcation, bribery, theft, fraud, forgery, breach of faith, fraudulent bankruptcy, bid rigging, rigging the execution of an act, laundering assets earned from a crime, smuggling, tax evasion, or unjustified benefit.

(2) Conditions for election shall be investigated by the enterprising committee.

#### **Inclusion of the participants in the enterprising committee**

**ARTICLE 14 –** (1) When the number of the enterprises that document their start of production in the OIZ by obtaining a business license reaches 1/3 of all the enterprises to be established in the OIZ, the participants shall be represented in the enterprising committee by members to be elected by them or by their representatives with the authority to represent and bind.

(2) The participant members to be included in the enterprising committee shall be determined with an election to be made during a meeting held under the presidency of the chairman of the enterprising committee or his/her deputy with the participation of the members themselves or their representatives with the authority to represent and bind on the day and at the time to be determined by the enterprising committee.

(3) The participants to be included in the enterprising committee in organized small industrial zones comprising of cooperatives, on the other hand, shall be determined with an election to be made during a meeting held under the presidency of the chairman of the enterprising committee or his/her deputy with the participation of a representative for each cooperative to be elected during their own general assembly meetings on the day and at the time to be determined by the enterprising committee when the number of those within the 2/3

of the enterprises of cooperatives that document their start of production by obtaining a business license reaches 1/3 of all the cooperatives in the OIZ.

(4) 7 permanent and 7 substitute members shall be elected from among the participants during the election.

(5) The list of participants shall be prepared by the zone directorate.

(6) The enterprising committee shall start the necessary processes for the election of the representatives within 30 days following the date on which the above-mentioned ratio is reached.

(7) Following the determination of the participant members to be included in the enterprising committee during the stage of inclusion of the participants in the enterprising committee, the number of other members shall be determined again by taking into consideration the participation shares of the institutions and organizations included in the establishment protocol. In such situation, whether or not the members to be excluded from the enterprising committee complete their terms of duty shall not be taken into consideration.

(8) The election announcement shall be sent by registered mail or delivered against signature at least 30 days in advance. The announcement shall also include the place and time of the meeting to be held without the requirement of a quorum and state that an election will be held after 15 days if the absolute majority of those included in the enterprises list, which is the quorum for election, cannot be achieved during the first meeting.

(9) A chairman of the presiding board and two secretaries shall be elected with the open votes of the participants or their representatives from among themselves. The elections shall be held by secret balloting using a cell and a box and with the open counting procedure. The presiding board shall draw up the results of the elections in the form of minutes and deliver them to the enterprising committee.

(10) Each participant may become a candidate or be nominated by another participant.

(11) Each participant may vote on behalf of maximum one participant with a notary certified power of attorney.

(12) A copy of the election results shall be sent to the Ministry within no later than 30 days.

#### **Appointment in the enterprising committee**

**ARTICLE 15 –** (1) If the Governor is the chairman during the first meeting, the enterprising committee shall elect a deputy chairman from among the members other than the representatives of the special provincial administration and the municipality, otherwise it shall elect a chairman and a deputy chairman.

#### **Enterprising committee meetings**

**ARTICLE 16 –** (1) The enterprising committee shall convene at least 3 times a month under the presidency of the chairman or the deputy chairman in the absence of the chairman with the absolute majority of its members. The decisions shall be taken with the absolute majority of those participating in the meeting. If there is a tie of votes, then the chairman's vote shall be counted as two votes.

(2) The zone directorate shall perform the secretarial duties, such as the announcement of the agenda and the call for meeting.

(3) The call for meeting that also includes the meeting agenda shall be sent by registered mail or delivered against signature at least 5 days before the date of the meeting.

#### **Withdrawal from membership**

**ARTICLE 17 –** (1) A member, who does not participate in 3 successive enterprising committee meetings without a valid excuse or one more than half the meetings held within 1 year, even if s/he has an excuse, shall be deemed to have withdrawn from membership.

(2) If the member, who is deemed to have withdrawn from membership, is also a member of the board of directors or auditors, his/her membership in the board of directors or auditors shall also automatically terminate.

#### **General assembly**

**ARTICLE 18 – (1) (Amended Paragraph: O.G:12.08.2010/27670)** The formation process of the general assembly shall start with the obtainment of occupancy permit by 2/3 of the total number of enterprises to be established in the OIZ and the documentation of the start of production by at least half of the same through business licenses. The term of the duty of the enterprising committee, boards of directors and auditors shall terminate during the first general assembly meeting to be held by the participants or their representatives with the members of the enterprising committee within no later than 6 months.

(2) **(Amended Paragraph: O.G:12.08.2010/27670)** The Ministry shall make the announcements necessary for the timely determination of the occupancy rates. When 2/3 of the enterprises obtain occupancy permit and at least half of the same documents their start of production through submission of business licenses, the board of directors shall send a copy of these occupancy permits and business licenses to the Provincial Directorate of Industry and Trade. The Provincial Directorate of Industry and Trade shall inform the Ministry about the situation after conducting the necessary investigation.

(3) Within 15 days following the completion of the documents, the Ministry shall instruct the enterprising committee to convene the first general assembly meeting. The enterprising committee shall convene the first general assembly within 6 months following the date of service of the Ministry instruction.

(4) If the general assembly is not called for meeting by the enterprising committee even though the necessary conditions for the general assembly meeting have been formed; the participants may apply to the court in order to obtain permission to call the general assembly for meeting. The court that grants permission for the general assembly call shall also determine the list of participants to attend the subject general assembly meeting as well as the place, date, and time of meeting.

(5) Any resolutions taken by the enterprising committee during the term of their duty and the financial, administrative, and promissory agreements and contracts signed by them shall continue to be valid after their term of duty expires. The enterprising committee, whose duties and powers are terminated, shall immediately transfer any and all documents, information, and records belonging to the OIZ to the board of directors.

(6) **(Amended Paragraph: O.G:12.08.2010/27670)** Whether or not the enterprising committee shall continue to be on duty shall be discussed as the first item of the agenda during the first and following general assembly meetings with elections. If it is decided with the votes of the absolute majority of the participants that have started production that the enterprising committee should continue, then, it shall stay on duty for a period of two years provided that it convenes general assembly meetings every year. In such a situation, the items of the agenda other than the amendment of the establishment protocol as the articles of association, the election of the members to be included in the enterprising committee, which shall replace the item of the agenda concerning the election of the boards of directors' and auditors' members, and the wishes and desires item shall not be discussed. 8 permanent and 8 substitute members shall be elected for the enterprising committee at the general assembly meeting. The enterprising committee shall convene during the week following the general assembly and make the necessary membership changes pursuant to paragraph seven of article 14 as well as the election of the boards of directors and auditors and it shall send the result to the Ministry together with the minutes of the general assembly meeting.

#### **General assembly meetings**

**ARTICLE 19 –** (1) The general assembly shall convene as ordinary or extraordinary.

(2) Ordinary general assembly meetings shall be held within the first six months of every year.

(3) The extraordinary general assembly shall convene with a call for meeting whenever the OIZ activities or the provisions of the law, regulation, establishment protocol, and articles of association require.

(4) General assembly meetings shall be held at the place where the OIZ is located.

#### **Bodies authorized to call the general assembly for meeting**

**ARTICLE 20 –** (1) The first general assembly shall be called for meeting by the enterprising committee and the following general assembly meetings shall be called by the board of directors.

(2) The call may be made by the board of auditors or the Ministry whenever necessary.

(3) In addition, the general assembly shall be called for meeting by the board of directors within 15 days upon the request of at least 1/10 of the number of total participants, provided that the number of such participants is not less than four. This application shall be made jointly and by notification through the notary public.

(4) If this request is not fulfilled by the board of directors in time, those requesting the meeting may apply to the local court in order to obtain permission to call the general assembly for meeting themselves. By taking the request into consideration, the court shall determine the agenda, the list of participants, who shall attend the general assembly meeting, and the party that shall meet the expenses of the meeting.

#### **Form of call for meeting**

**ARTICLE 21 –** (1) Calls for ordinary and extraordinary meetings shall be sent by registered mail or delivered against signature.

(2) The call shall be made at least 15 days before the date of the meeting. The activity reports of the boards of directors and auditors, the balance sheet, income-expense or profit/loss tables, the estimated budget and the work program as well as other information and documents that are considered appropriate shall be sent together with the call, which shall contain the place, date, time, and agenda items of the meeting. A copy of each of these documents shall be available during the general assembly meeting.

(3) The call shall also contain the date, time, and place of the next meeting to be held in case majority cannot be achieved at the first meeting. The time between the meetings may not be less than 7 and more than 15 days.

(4) The dates of announcement and meeting shall not be included in the calculation of these periods.

### **Inability to hold general assembly meetings**

**ARTICLE 22 – (1)** A general assembly meeting cannot be held in the following situations:

a) **(Amended sub-clause:O.G:12.08.2010/27670)** Any one of the matters specified in article 21 are not fulfilled,

b) At least one person each from the boards of directors' and auditors' members is not present.

(2) **(Added paragraph O.G:12.08.2010/27670)** General assembly meeting to be held on the date and with the agenda to be re-determined after the meeting that cannot be held due to the foregoing reasons shall be deemed as the first meeting and the provisions regarding the first meeting shall apply

(3) However, if all the participants of the OIZ are present and there are no objections, the meeting may be held even if the provisions regarding the call for meeting are not complied with, provided that the other provisions concerning general assembly meetings are reserved.

(4) The condition specified in sub-clause (b) of this article shall not be required in general assembly meetings held upon the decision of the court and call by the Ministry.

### **Ministry representative**

**ARTICLE 23 – (1)** At least one representative from the relevant general directorate shall be present at the ordinary and extraordinary general assembly meeting to represent the Ministry.

(2) Within the framework of the provisions of the Regulation on the General Assembly Meetings of Capital Stock Companies and the Ministry of Industry and Trade Commissaries to be Present at these Meetings, which was published in the Official Gazette numbered 22720 and dated August 7, 1996, the Ministry representative shall supervise whether or not the meeting is held in compliance with the law, regulation, establishment protocol, and articles of association and deliver a copy each of the documents proving that that call for meeting was made according to the relevant procedure as well as the list of participants and the general assembly minutes to the Ministry.

(3) Twice the amount of the highest domestic per diem allowance paid to civil servants, which is determined with sub-clause (I-B) of schedule (H) of the Budget Law every year, shall be paid to meet the obligatory expenses of the Ministry representatives appointed at the general assembly meetings of OIZs. This shall be three times the said amount for official holidays.

(4) The amount remaining after the taxes and statutory deductions corresponding to these amounts are deducted by the relevant OIZ to be paid to the tax office within the specified periods shall be deposited in an account to be opened in the Turkish Ziraat Bank in Ankara in the name of the General Directorate.

(5) The expenses of travel to and from the venue of the meeting as well as accommodation expenses shall be met by the relevant OIZ.

(6) If the general assembly meeting is postponed or annulled for any reason after the appointment of the Ministry representative for such meeting, the expenses incurred by the OIZ shall not be reimbursed.

### **Application to the Ministry and the documents to be sent**

**ARTICLE 24 – (Amended article:O.G:12.08.2010/27670)**

(1) The date, place, and agenda of the general assembly shall be submitted to the Ministry with a cover letter at least 30 days before the meeting. Calculation of this period shall be based on the date of entry of application documents to the Ministry records.

(2) The document proving that the fee in the amount determined by the Ministry for the representative was deposited in the account to be opened in the Turkish Ziraat Bank in Ankara in the name of the General Directorate shall be enclosed with this letter and the appointment of a representative shall be requested.

### **Agenda of the general assembly**

**ARTICLE 25 – (1)** The agenda of an ordinary general assembly meeting shall include the following items:

- a) Reading of the boards of directors' and auditor's activity reports,
- b) Reading of the audit reports prepared by the certified public accountant,
- c) Reading of the balance sheet and the income-expense table,
- ç) Discussion of the boards of directors' and auditor's activity reports, independent audit reports, the balance sheet and the income-expense table,
- d) Approval or rejection of the balance sheet,
- e) Release of the boards of directors' and auditor's members,
- f) Election of new members to replace the boards of directors' and auditor's members, whose terms of office expire,
- g) Discussion and decision on the next year's budget and work program,
- ğ) Discussion on other matters, provided that they are explicitly written in the agenda.

(2) The agenda of the extraordinary general assembly meeting shall be determined according to the purpose of the call.

(3) Any matters to be notified jointly and through notary public notification at least 10 days before the date of the general assembly meeting by at least 1/10 of the number of total participants, provided that the number of such participants is not less than four, shall also be included in the agenda.

(4) **(Amended paragraph:O.G:12.08.2010/27670)** Any matters not included in the agenda may not be discussed at the meeting. However, upon the written request of at least 1/10 of the number of total

participants of OIZ, provided that the number of such participants is not less than four, following the election of the Presiding Board and before passing to the discussion of the agenda items; matters related to the

- a) Election of the account investigation commission,
- b) Postponement of the examination and discharge of the balance sheet,
- c) Call of the general assembly for a new meeting,
- ç) Annulment of the board of directors' resolutions that are claimed to be in contradiction with the law,

Regulation, establishment protocol, articles of association, good faith principles, and general assembly resolutions,

d) Dismissal of the boards of directors' and auditor's members and election of new members to replace them

shall be included in the agenda with the acceptance of the absolute majority of those participating in the general assembly.

(5) In addition, items may be added to the agenda if all the participants are present and there are no objections from any of them.

#### **List of participants**

**ARTICLE 26 – (1) (Amended paragraph:O.G:12.08.2010/27670)** The Board of Directors shall prepare and execute, before each general assembly meeting, a list of participants showing the names and residences of all participants or representatives and containing the sections to be signed as principal or by attorney.

(2) This list shall be signed by those attending the meeting, the chairman and members of the presiding board and by the Ministry representative by writing their names.

#### **Meeting and decision quorum**

**ARTICLE 27 – (1)** At least one fourth of the participants registered with the OIZ or their representatives must be present at the meeting in order for the general assembly to convene and discuss the items of the agenda. If a sufficient number of participants are not present during the first meeting, then quorum shall not be required at the second meeting.

(2) Resolutions at general assembly meetings shall be taken with the votes of the absolute majority of those, who signed the list of participants.

#### **Opening of the general assembly meeting and the presiding board**

**ARTICLE 28 – (1)** The general assembly meeting shall be opened by the persons authorized by the body making the call upon the determination that the application for the presence of the Ministry representative was duly made and the relevant actions were taken in compliance with the regulation and after achieving the quorum for the meeting. Then a chairman of the presiding board and a deputy chairman as well as a sufficient number of secretary members and a vote collector shall be elected.

(2) The chairman and members of the presiding board must be elected from among the participants or representatives.

#### **Voting rights and representation at the general assembly**

##### **ARTICLE 29- (Amended article:O.G:12.08.2010/27670)**

(1) Each participant in the OIZs that obtain the right to hold general assembly meetings shall be represented at the general assembly by itself or a representative authorized to represent and bind it. The participants, who are real persons, and real persons, who represent legal entities, shall participate in the general assembly provided that such real persons representing legal entities submit a document issued within the past three months and certified by the relevant trade registry office proving that they are authorized to represent and take binding actions pursuant to the registered articles of association of the legal entity they represent.

(2) The participants shall be represented at the general assembly with notary public certified powers of attorney. Those participating in the general assembly with the capacity of attorney may only represent one participant.

(3) Tenants may participate in the general assembly as audience.

(4) In order for the participants to be represented by attorney, the document certified by the trade registry office for the real person, who is authorized to represent and take binding actions on behalf of the principal participant, must be submitted. The power of attorney must include the full trade name of the participant, the date of the general assembly meeting for which it was issued, the name and surname of the attorney, and the name, surname, and signature of the principal participant. Private or general powers of attorney that do not contain any one of this information shall be invalid. The powers of attorney shall be valid for the meeting, for which they are issued, and the general assembly meeting, which is legally considered as the continuation of such meeting. Any meetings to be held in case the original general assembly meeting is postponed due to request of the minority or with the decision of the general assembly or by any reason whatsoever, shall be considered as the continuation of the previous meeting, provided that the agenda is not changed.

(5) Chairmen and members of the enterprising committee and the boards of directors and auditors and director and personnel of zone may not be appointed as attorneys.

(6) Chairmen and members of the boards of directors and those who are involved in the performance of the OIZ's activities in any manner whatsoever may not participate in voting for decisions concerning the release of the board of directors. Members of the board of auditors may not exercise voting rights in their own releases.

(7) None of the participants may exercise his/her voting right in discussions regarding a personal business or dispute between himself/herself, his/her spouse, ancestors or descendents and the OIZ outside the scope of participant relations.

(8) In organized small industrial zones, which were formed by small industrial estates that established before this law entered into force;

a) Small Industrial Estates Building Cooperatives, Collective Business Building Cooperatives and Enterprise Cooperatives,

b) Estate managements,

c) Each owner of independent industrial parcels with an area of at least 3000 sqm, included in the zoning plan and on which only one enterprise shall be located and

d) at least 50 of the owners of parcels with an area of less than 3000 sqm, provided that they come together and become organized under a cooperative or estate management, in organized small industrial zones comprising of small industrial estates, which were established before the effectiveness of the Law, shall be represented in the general assembly as one single participant.

(9) If the area of the OIZ including only one cooperative area is larger than 60% of the OIZ area, cooperatives and estate managements in these OIZs shall be represented at the general assembly with one representative for up to 100 members and afterwards, one additional representative for the next 100 members. Furthermore, terms under sub-clauses (c) and (d) of the foregoing paragraph apply also to these OIZs.

(10) Representatives shall be elected by the cooperatives and the authorized bodies of estate managements.

(11) If the total number of representatives is not enough to establish bodies of the OIZ, representation shall be carried out with representatives whose number is increased by multiples of the number of representatives to be determined by the Ministry.

(12) Organized industrial zones comprised of small industrial estates are obliged to hold their ordinary general assembly meetings within the first six months of each year.

(13) Real persons or legal entities that are qualified as participants in the fields of small manufacturing and repair, trade, education and health services and that operate on an independent parcel in the OIZ may attend the general assembly as representatives. If there are several enterprises on these parcels, these enterprises shall be represented at the general assembly by a member to be elected by them from among themselves. The size of the independent parcel may not be smaller than 3,000 sqm in specialized OIZs and those in priority regions for development and 5,000 sqm in other OIZs.

(14) However, the number of participants to attend the general assembly from support and service areas may not exceed 10% of the number of participants at the general assembly.

#### **Voting procedure**

**ARTICLE 30 –** (1) Votes shall be used by raising hands at the general assembly. However, if decided with by the absolute majority of those participating in the general assembly, secret balloting may be realized for any matter. If there are several candidates, the elections shall be held by secret balloting using a cell and a box and with the open counting procedure.

#### **Non-release of the bodies**

**ARTICLE 31 – (1) (Amended paragraph:O.G:12.08.2010/27670)** In case the balance sheet and income statement are not approved and boards of directors' and auditors' members are not released, their terms of duty shall be considered to have expired and an item on election shall be considered to have been added to the agenda and these boards shall be elected again. The boards of directors' and auditors' members, whose term of duty is not considered to have terminated due to non-release, may not be re-elected for these bodies at the same general assembly.

(2) In addition, an account investigation commission shall be formed in order to investigate the matters that constitute a basis for non-release or the new board of auditors to be elected shall be appointed as the account investigation commission. The account investigation commission shall present its report for the information and approval of the members at the extraordinary general assembly meeting to be held within no later than 3 months.

(3) A copy of the subject report shall be given to the boards of directors or auditors that are not released to provide them with the opportunity to defend themselves.

(4) In order for a legal liability suit to be filed against the boards of directors' and auditors' members, who are not released, a resolution in this direction must be taken at the general assembly. If anything

constituting a crime is determined in the report of the account investigation commission, the board of auditors shall file a criminal complaint against those concerned.

#### **Minutes of the general assembly**

**ARTICLE 32 –** (1) Minutes containing the elections held and resolutions taken by the representatives shall be drawn up in order for the general assembly meetings to be valid. Those opposing the resolutions taken during general assembly meetings shall get their oppositions recorded in the minutes together with their justifications. The number of those participating in the meeting as principal and by attorney as well as the number of votes used shall also be given in the minutes.

(2) Minutes of the general assembly shall be signed by the chairman and members of the presiding board and by the Ministry representative.

#### **Announcement of general assembly resolutions**

**ARTICLE 33 –** (1) The documents proving that the call for meeting was realized in compliance with the relevant procedure as well as the list of participants and the minutes of the general assembly meeting shall be posted at the Zone Directorate for a period of 15 days. A copy of the announcement shall be sent to the Ministry at the end of the subject period.

#### **Annulment of general assembly resolutions**

**ARTICLE 34 –** (1) The persons written below may apply to the relevant court in the place where the OIZ is located against general assembly resolutions claiming that they are in contradiction with the matters specified in the law, regulation, establishment protocol, and the articles of association and good faith principles within 30 days starting with the date of the meeting:

a) Participants, who were present at the meeting, opposed to the resolutions, and got this opposition recorded in the minutes, who were not allowed to use their votes in an unjust manner, or who claim that the call for meeting was not made in compliance with the relevant procedure, the agenda was not announced and notified as required, or that persons, who were not authorized to attend the general assembly meeting, participated in the taking of the resolution,

b) Board of directors,

c) Each of the boards of directors' or auditors' members, if they are personally responsible for the enforcement of the resolutions.

(2) The fact that an action for annulment was filed against the general assembly resolution and the date of the hearing shall be duly announced by the board of directors.

(3) Annulment of the general assembly resolution shall be binding for all participants. If the annulment decision is finalized, the copy of the judgment regarding this matter shall be posted at the Zone Directorate for a period of 5 days and sent to the Ministry at the end of this period.

#### **Duties and authorities of the enterprising committee and the general assembly**

**ARTICLE 35 –** (1) The duties and authorities of the enterprising committee shall be as follows:

a) To fulfill the matters specified in the instruction letter of the Governorship following place selection,

b) To prepare the amendment draft for the establishment protocol and to make the amendment by taking the permission of the Ministry,

c) To allocate lands,

ç) To determine the principles related to the sales of lands,

d) To hold the general assembly meeting when the necessary conditions are established,

e) To submit the organization chart of the zone directorate and the positions of the personnel to the approval of the Ministry in OIZs that use credit,

f) To issue internal bylaws when necessary and to transfer them to the draft of the articles of association at the general assembly stage, provided that such bylaws are not in contradiction with the Law and the Regulation.

(2) The duties and authorities of the general assembly shall be as follows:

a) To decide to annul the establishment protocol and accept the OIZ articles of association,

b) To determine the land allocation and sales criteria if there are any lands that have not been allocated or sold, and to authorize the board of directors in this respect,

c) To decide whether or not to annul the board of directors' resolutions that are claimed to be in contradiction with the law, regulation, articles of association, good faith principles, and general assembly resolutions,

ç) To determine the names of avenues and streets,

(3) The common duties and authorities of the enterprising committee and the general assembly shall be as follows:

a) To take the necessary resolutions and measures in order to ensure that the establishment purpose of the OIZ is realized and it is operated in the most ideal manner,

b) To fulfill the commitments and liabilities before the Ministry and to take the necessary measures in this respect,

c) To elect and release the boards of directors' and auditors' members of the OIZ, to dismiss them when necessary, and to approve or reject the balance sheet,

- ç) To approve the organization chart of the zone directorate and the positions of the personnel and to determine the principles regarding the qualifications of the personnel, to take decisions regarding the appointment and dismissal of the zone director and to determine the principles concerning the appointment and dismissal of the zone directorate personnel,
- d) To determine the minimum and maximum limits for the attendance fees and monthly wages to be paid to the boards of directors' and auditors' members and for the wages and social benefits to be paid to the zone director and the OIZ personnel,
- e) To take a resolution to participate in the Senior Organization and to determine its representatives,
- f) To decide that the OIZ expands or merges with another OIZ and to determine the conditions for such merger,
- g) To determine the principles regarding zoning and parceling plans and their amendments as well as those concerning the granting of licenses and permits,
- ğ) To decide that the OIZ participates in the managing companies of Technology Development Zones and companies that are established with the aim of operating as R&D and innovation center or institute and to determine the principles in this respect,
- h) To ensure cooperation among OIZs on all sorts of technical and administrative matters,
- ı) To decide about the disputes that might arise between the participants and the board of directors, board of auditors, or zone directorate of the OIZ, by obtaining the opinion of the Ministry when necessary,
- i) To approve the investment programs, new investments, and budget of the OIZ,
- j) To ensure that the monies and other resources belonging to the OIZ are used in compliance with its purpose of establishment and to supervise such use,
- k) To determine the management dues and remunerations for services according to parcel sizes,
- l) To determine the principles related to the sales, renting, bartering, and similar transactions concerning the movable and immovable properties that belong to the OIZ,
- m) To determine the principles related to the infrastructure participation shares and electricity, water, natural gas, and similar costs,
- n) To determine the procedures and principles related to the decisions to be taken on the sales and purchases to be made for the OIZ, construction of infrastructure, social facilities, and treatment facilities, and all tenders including projects as well as the carrying out of transactions and finalization of tenders,
- o) To take the necessary decisions regarding the establishment and operation of infrastructure and general service facilities required by the OIZ such as electricity, water, sewerage, natural gas, treatment facilities, roads, communication, and sports facilities; realization of their distribution and sales by buying them from public and private agencies;

and establishment and operation of production facilities and joint health and security units within this framework,

- ö) To take, give, and lift pledges and mortgages,
- p) To determine the principles with regard to getting all sorts of accounts and transactions of the OIZ examined by certified public accountants,
- r) To determine the principles related to the terms of payment of the management dues, electricity, water, natural gas, and similar costs, and infrastructure participation shares, if any, which shall be collected from the participants and the tenants, and the fines to be applied in case of delayed payments,
- s) To prepare and carry out clustering projects with the aim of ensuring the clustering of at least one sector included in the OIZs within their region, to get a cluster analysis conducted, to ensure and sustain cooperation with the relevant public and private organizations related to projects and similar activities for education, joint purchasing, firm matching, and joint center establishment at the stage of cluster development, and to contribute to the financing of these projects,
- ş) To get involved in the OIZ Information Web Site of the Ministry and to ensure that the information on the inquiry page is updated at desired intervals,
- t) To take decisions related to the electricity activities of the OIZ based on the principles of the Regulation on the Electricity Market Activities of Organized Industrial Zones published in the Official Gazette numbered 26391 and dated December 29, 2006,
- u) To ensure the forestation, landscaping, maintenance, and protection of primarily the health protection strip included in the OIZ zoning plan and the continuity of such landscaping pursuant to the National Forestation and Erosion Control Mobilization Law numbered 4122 and dated July 23, 1995,
- ü) To authorize the board of directors with regard to obtaining credit related to investments,
- v) To determine the principles of the protocol to be drawn up for receiving services from other OIZs, the OSBÜK, or Investment Support Offices related to the works and transactions to be realized with regard to the fields, in which OIZ has personnel shortages, provided that the responsibility remains with the OIZ,
- y) To take decisions regarding the delegation of its duties and authorities to the board of directors except for those related to the amendment of the establishment protocol or articles of association of the OIZ, holding general assembly meetings, formation and release of bodies, approval or rejection of the balance sheet, approval of the investment program and budget of the OIZ, determination of the attendance fee per



meeting or monthly wage to be paid to the boards of directors' and auditors' members, expansion or merger of the OIZ with another OIZ and determination of merger conditions, deciding to participate in the senior organization and determination of representatives, determination of management dues and remunerations for services according to parcel sizes, and appointment and dismissal or the zone directorate,

z) **(Added sub-clause:O.G: 12.08.2010/27670)** To establish and operate a training center and/or training institution by cooperating with relevant institutes in order to fulfill the qualified personnel need of participants, and to determine the amounts to be allocated for such purposes

aa) To perform other duties assigned to it by the law, regulation, establishment protocol, articles of association, and similar regulations.

#### **Liability of the members of the enterprising committee**

**ARTICLE 36 –** (1) Members of the enterprising committee shall be liable for any damages that might arise from their not performing or failure to perform properly the duties assigned to them by the law, regulation, establishment protocol, articles of association, and similar regulations and from their own faults.

(2) Members of the enterprising committee shall be obliged to keep confidential any commercial or operational secrets they might have learned during their activities even if their duties have expired.

(3) Members of the enterprising committee shall be punished as public officers for any crimes they might commit related to the monies and negotiable instruments or commercial papers of the OIZ as well as its properties, balance sheet, minutes, reports, books, records, and documents.

#### **Board of directors**

**ARTICLE 37 –** (1) The board of directors shall comprise of 5 permanent and 5 substitute members to be elected by the enterprising committee or the general assembly, provided that at least four of these members are elected from among their members. Drawing lots shall be realized in case of a tie of votes. The zone director may be appointed as the fifth member.

(2) Board of directors' members shall be elected for a term of duty of 2 years. Members whose terms of duty have expired may be elected again.

#### **Conditions for being elected to the board of directors**

**ARTICLE 38 –** (1) The following conditions shall be required in order to be eligible for board of directors' membership:

a) Having the capacity to exercise civil rights,

b) Being a member of the enterprising committee or a participant,

c) Not being a member of the board of directors in another OIZ,

ç) Meeting the conditions specified in sub-clause (b) of the first paragraph of article 13 of the Regulation,

d) Not being a member of the board of auditors or an ancestor or descendent of any member of the board of auditors based on kinship by blood including second degree or kinship by marriage.

(2) The condition specified in sub-clause (b) of the first paragraph shall not be required if the zone director is appointed as the fifth member.

(3) Those who are not present at the general assembly meeting may become candidates for board of directors' membership by placing a written application with the presiding board before the election.

(4) The membership of those who are elected even though they do not meet these conditions and who subsequently lose them shall be automatically terminated.

(5) The duties of those against whom a public prosecution has been initiated related to the crimes specified in sub-clause (ç) shall continue until the first general assembly meeting. Deciding on the dismissal or continuation of duty of the members, who are in such a situation, shall be included in the agenda of the first general assembly meeting to be held.

#### **Vacancy of a board of directors' membership**

**ARTICLE 39 –** (1) If a board of directors' membership becomes vacant for any reason whatsoever, the first substitute member in the institution represented by the member in OIZs that are at the stage of enterprising committee or the first substitute member in OIZs that have held their general assembly meetings shall fill in the vacated membership and complete the remaining term of duty.

(2) If the board of directors loses the quorum for meeting, a sufficient number of substitute members shall be called without delay to fill in the vacated memberships.

(3) If the board of directors cannot be formed with the substitute members, either;

a) It shall temporarily elect a person, who meets the conditions for being elected as a member, and submit such member for the approval of the first general assembly to convene if the board of directors has not lost the quorum for meeting. The member elected in this manner shall be on duty until the general assembly meeting.

b) If the board of directors has lost the quorum for meeting, on the other hand, the board of auditors shall immediately call the general assembly for meeting.

#### **Board of directors' meetings**

**ARTICLE 40 –** (1) The board of directors shall convene and take decisions with absolute majority of its members. The meetings shall be held at least twice a month.

(2) Members of the board of directors shall elect a chairman and a deputy chairman from among themselves and realize distribution of duties during the first meeting.

(3) The call for meeting shall be made by the chairman or by the deputy chairman in the absence of the chairman.

(4) The members may not participate in the meeting during the discussion of matters concerning their personal interests.

(5) A member who does not participate in three successive meetings without a valid excuse or at least half of the meetings held within six months, even if s/he has an excuse shall be deemed to have withdrawn from membership.

(6) Board of directors' meetings shall be held in the OIZ. Any resolutions taken shall be recorded in the Resolution Book of the Board of Directors by order of date and number. Names of all members shall be written on the top of the resolution and the resolution shall be signed by those participating in the meeting by writing their names.

(7) Members who are opposed to the resolution taken shall write the justification for their opposition and put their signature under the resolution.

(8) The zone directorate shall carry out the secretarial duties of the board of directors.

#### **Duties and authorities of the board of directors**

**ARTICLE 41 – (1)** The duties and authorities of the board of directors shall be as follows:

- a) To represent and bind the OIZ,
- b) To conduct the management and administration of the OIZ within the framework of the law, regulation, establishment protocol, articles of association, and similar regulations as well as the resolutions of the enterprising committee and the general assembly and the instructions of the Ministry, to take any and all measures for its development,
  - c) To fulfill the commitments and liabilities before the Ministry,
  - ç) To be subject to submission for the approval of the enterprising committee or the general assembly,
    - 1) To prepare the annual activity report, budget, final accounts and balance sheet,
    - 2) To determine the management dues and remunerations for services,
    - 3) To take decisions concerning investments to be made on shared areas,
  - d) Within the framework of the principles determined and resolutions taken by the enterprising committee or the general assembly;
    - 1) To perform land allocations and sales,
    - 2) To determine the sales, bartering, and rental prices concerning the movable and immovable properties that belong to the OIZ,
    - 3) To determine, accrue, and collect the expenses related to the shared areas of the OIZ, infrastructure participation shares, management dues, and similar contributions, to apply default interest when necessary,
    - 4) To determine sales prices of electricity, water, natural gas, and similar goods and services,
    - 5) To grant licenses and permits, to take or cause others to take the necessary measures in order to ensure compliance with the licenses and permits granted, to notify the relevant organizations in case of contradiction with licenses and permits,
    - 6) To draw up protocols in order to receive services from OSBÜK and/or other OIZs,
    - 7) To perform sales and purchases of goods and services and all sorts of tenders for the OIZ,
    - 8) To carry out the electricity activities of the OIZ based on the principles of the Regulation on the Electricity Market Activities of Organized Industrial Zones published in the Official Gazette numbered 26391 and dated December 29, 2006,
    - 9) To grant permissions related to the electricity generation facilities to be established by the participants and tenants in the OIZ as auto-producers or auto-producer groups for their own requirements,
  - e) To decide on the appointment and dismissal of the zone directorate personnel excluding the zone director,
    - f) Within the framework of the authority vested by the enterprising committee or the general assembly;
      - 1) To determine the wages and other social benefits of the zone directorate personnel,
      - 2) To take and implement the necessary decisions regarding the establishment and operation of infrastructure and general service facilities required by the OIZ such as electricity, water, sewerage, natural gas, treatment facilities, roads, communication, and sports facilities; realization of their distribution and sales by buying them from public and private agencies; and establishment and operation of production facilities and joint health and security units within this framework,
        - 3) To take, give, and lift pledges and mortgages,
        - 4) To obtain credits related to the investments that are required to be made in the OIZ, to inform the participants about the commitments and obligations to the agencies that shall provide credits and to present the situation for the approval of the enterprising committee or the general assembly,
        - g) To approve the progress payments of projects, infrastructures, social facilities, treatment facilities, all sorts of construction, maintenance, and repair works,

ğ) To get the current maps, strip maps, geological and geotechnical surveys, zoning plans, parceling plans and their amendments as well as ground survey reports and estimation and tender files related to roads, wastewater, rainwater, drinking and utilization water, HV and LV electricity, energy transmission line, natural gas, communication network and similar infrastructure and treatment facility projects and construction works prepared in line with the relevant laws, regulations, and specifications, to send the projects that are required to be certified to the relevant organizations to be approved or to get their appropriate opinion; to monitor all project, estimation, and tender file preparation works concerning the works, on which the OIZs using credit from the Ministry spend such credit, through the zone directorate personnel and the relevant government agencies and to send them to the Ministry to be approved after examining or getting examined and checking such works,

h) To examine and finalize the transfer requests of participants that have obtained occupancy permits and business licenses,

i) To resolve any disputes that might arise among the participants in the OIZ or between the participants and the zone directorate, to apply to the enterprising committee or the general assembly on issues that cannot be resolved,

i) To send the zoning plans and their amendments, zoning implementation transactions, and infrastructure projects in private OIZs to the Ministry for approval after obtaining the positive opinion of the authorized agencies and organizations, and the infrastructure projects related to energy to the relevant authorities for approval after obtaining the positive opinion of the Ministry,

j) To ensure that the names of avenues and streets determined by the general assembly are submitted for the approval of the Governorship,

k) To perform other duties within the framework of the law, regulation, establishment protocol, articles of association, and similar regulations as well as the principles determined and the resolutions taken by the enterprising committee and the general assembly.

(2) The board of directors may delegate some of its authorities to the chairman or the deputy chairman, to one or more of its members, or to the zone director when necessary. Delegation of authority shall not relieve the board of directors from its liability.

#### **Liability of the members of the board of directors**

**ARTICLE 42 –** (1) The board of directors, its members, and the persons authorized to represent may not exercise the authorities not delegated by the enterprising committee or the general assembly.

(2) The board of directors shall be responsible for the orderly preparation, keeping, and preservation of the necessary books and documents as well as the general assembly documents and list of participants and for the preparation of the books and documents kept based on the uniform accounting system and the annual balance sheet in compliance with the provisions of the law and for their submission to the board of auditors for examination.

(3) Members of the board of directors shall be liable for any damages that might arise from their not performing or failure to perform properly the duties assigned to them by the law, regulation, establishment protocol, articles of association, and similar regulations and from their own faults.

4) Members who prove that they do not have any fault, who are opposed to the resolution and immediately notify the board of auditors about the situation in writing, or those, who were not present at the meeting due to their excuses shall not be held liable.

(5) Members of the board of directors shall be obliged to keep confidential any commercial or operational secrets they might have learned during their activities even if their duties have expired.

(6) Members of the board of directors shall be punished as public officers for any crimes they might commit related to the monies and negotiable instruments or commercial papers of the OIZ as well as its properties, balance sheet, minutes, reports, books, records, and documents.

#### **Board of auditors**

**ARTICLE 43 –** (1) The board of auditors shall comprise of two permanent and two substitute members to be elected by the enterprising committee or the general assembly from among their members. Drawing lots shall be realized in case of a tie of votes.

(2) Board of auditors' members shall be elected for a term of duty of 2 years. Members, whose terms of duty have expired, may be elected again.

#### **Conditions for being elected to the board of auditors**

**ARTICLE 44 –** (1) The following conditions shall be required in order to be eligible for board of auditors' membership:

a) Having the capacity to exercise civil rights,

b) Being a member of the enterprising committee or a participant,

c) Meeting the conditions specified in sub-clause (b) of the first paragraph of article 13 of the Regulation,

ç) Not being a member of the board of directors or a personnel of the zone directorate,

- d) Not being an ancestor or descendent of any member of the board of directors or the zone directorate based on kinship by blood including second degree or kinship by marriage,
  - e) Not having any business partnership with the board of directors' members.
- (2) The membership of those who are elected even though they do not meet these conditions and who subsequently lose them shall be automatically terminated.
- (3) Those who are not present at the general assembly meeting may become candidates for board of auditors' membership by placing a written application with the presiding board before the election.
- (4) The duties of those against whom a public prosecution has been initiated related to the crimes specified in sub-clause (c) shall continue until the first general assembly meeting. Deciding on the dismissal or continuation of duty of the members, who are in such a situation, shall be included in the agenda of the first general assembly meeting to be held.

#### **Vacancy of a board of auditors' membership**

**ARTICLE 45 –** (1) If a board of auditors' membership becomes vacant for any reason whatsoever, the next substitute member shall fill in the vacated membership and complete the remaining term of duty.

(2) If there is only one remaining member of the board of auditors even though the substitute members are called, the existing members shall choose a person included in the list of participants and call him/her for duty to be assigned until the first general assembly meeting.

(3) If there are no remaining members of the board of auditors even though the substitute members are called, the board of directors shall temporarily elect a person, who meets the conditions for being elected as a member, and submit such member for the approval of the first general assembly to convene. The member elected in this manner shall be on duty until the general assembly meeting.

#### **Duties and authorities of the board of auditors**

**ARTICLE 46 –** (1) The duties and authorities of the board of auditors shall be as follows:

a) To examine the accounts, transactions, and books of the OIZ at least every 3 months in order to obtain information about the transactions of the OIZ and to ensure that the necessary records are kept in an orderly manner, to submit the report to be prepared jointly or severally to the enterprising committee and the board of directors,

b) To check the cash assets and securities of the OIZ at least every 3 months and to enter the results in a written record,

c) To audit the budget, balance sheet, and income and expense table,

ç) To examine the balance sheet and final accounts and to submit its opinions with this regard to the enterprising committee or the general assembly with a report to be prepared jointly or severally,

d) To call the general assembly for meeting whenever necessary,

e) To investigate the complaints of the OIZ participants about the board of directors' members and the personnel of the OIZ and to submit the result of such investigation to the enterprising committee or the general assembly and the board of directors depending on the subject matter of the complaint,

f) To call substitute members for vacated board of auditors' membership without delay,

g) To investigate whether or not the board of directors' members meet the required conditions,

ğ) To prepare an interim report at least every 3 months and a general audit at least once a year and to submit them to the enterprising committee or the general assembly and the board of directors.

(2) Members of the board of auditors shall be obliged to notify the enterprising committee or the general assembly of any deficiencies and practices that are in contradiction with the law, regulation, establishment protocol, articles of association, and similar regulations, which they observe during the conduct of works within the framework of their duties, as well as the persons responsible for such deficiencies and contradictions, without waiting for the report period. They shall be obliged to notify the Ministry if those responsible are in the enterprising committee.

(3) Members of the board of auditors may exercise the duties and authorities vested to them with the law, regulation, establishment protocol, articles of association, and similar regulations severally.

(4) Members of the board of auditors may participate in board of directors' meetings, however, they may not use votes.

#### **Liability of the members of the board of auditors**

**ARTICLE 47 –** (1) Members of the board of auditors shall be liable for any damages that might arise from their not performing or failure to perform properly the duties assigned to them by the law, regulation, establishment protocol, articles of association, and similar regulations and from their own faults.

(2) Members of the board of auditors may not disclose any matters they have learned during the course of their duties, which might be harmful for the OIZ or the participants if disclosed, to any persons other than the institutions, organizations, or bodies they are obliged to inform pursuant to the provisions of the Law or the Regulation even if their duties have expired.

(3) Members of the board of auditors shall be punished as public officers for any crimes they might commit related to the monies and negotiable instruments or commercial papers of the OIZ as well as its properties, balance sheet, minutes, reports, books, records, and documents.

#### **Notification of changes in bodies**

**ARTICLE 48 –** (1) Any changes that take place in the enterprising committee, the boards of directors and auditors shall be notified to the Ministry within no later than 15 days.

**Zone directorate**

**ARTICLE 49 –** (1) The zone directorate shall comprise of the zone director and a sufficient number of administrative and technical personnel.

**Duties of the zone director**

**ARTICLE 50 –** (1) The zone director shall report to the board of directors.

(2) The zone director shall be obliged to conduct the management and administration of the OIZ within the framework of the law, regulation, establishment protocol, articles of association, and similar regulations and in line with the resolutions and instructions of the enterprising committee, the general assembly, and the board of directors.

(3) The zone director is highest position in rank among the administrative and technical personnel of the OIZ.

**Representing and binding**

**ARTICLE 51 –** (1) The authority to represent and bind the OIZ shall belong to the board of directors.

(2) OIZs shall be represented by the chairman or deputy chairman of the board of directors. Any transactions and letters that shall have a binding effect on the OIZ shall be signed by the chairman or deputy chairman of the board of directors and a member of the board of directors or the zone director, if authorized.

(3) The authority to perform transactions of the members, who are designated by the Board of Directors to be authorized to represent and bind the OIZ, shall become effective with the issuance of the signature circular certified by the notary public. A copy of the notarized signature circular shall be sent to the Ministry within no later than 7 days.

**Attendance fees**

**ARTICLE 52 –** (1) An attendance fee per meeting may be paid to the members of the enterprising committee or the boards of directors and auditors, who are public officers, and monthly wages may be paid to other members.

(2) The monthly amount of the attendance fee to be paid to public officers and that of the attendance fee or monthly wage to be paid to those, who are not public officers, shall be determined by the enterprising committee or the general assembly every year, in a way that it does not exceed the gross amount of the minimum wage determined for persons older than sixteen years of age.

(3) Actions shall be taken pursuant to article 12 of the Statutory Decree numbered 631, which was published in the Official Gazette numbered 24461 and dated July 13, 2001 for the members of the enterprising committee and the boards of directors and auditors, who are public officers.

(4) Credits shall not be provided by the Ministry for the attendance fees or monthly wages to be paid within the scope of this article.

**Ministry inspection**

**ARTICLE 53 –** (1) The Ministry shall be authorized to inspect any and all accounts and transactions of OIZs and to take measures whenever it deems necessary or upon complaint.

**SECTION FIVE**

**Organization and Expenditure Principles in OIZs that Use Credits for General Administrative Expenses**

**Type organization chart of the zone directorate**

**ARTICLE 54 –** (1) The type organization chart of the zone directorate shall comprise of at least seventeen persons as follows;

- a) Zone director,
- b) At least five persons with the titles of city planner, architect, and engineer and one person for each of the mechanic, technician, topographer, and surveyor positions in the technical unit,
- c) One person each for accountant, accounting officer, secretary, document officer, security officer, janitor, and driver positions in the administrative section.

(2) The type organization chart shall be formed and amended upon the proposal of the enterprising committee and the approval of the Ministry, provided that the titles, numbers, qualifications, and justifications are specified.

**Qualification of the personnel**

**ARTICLE 55 –** (1) The following conditions shall be required for the personnel to be assigned in OIZs:

- a) General conditions
  - 1) Being a citizen of the Republic of Turkey or to have obtained the Ministry permission for foreign citizens,
  - 2) Having completed the age of 18,
  - 3) Not having been deprived from public rights,
  - 4) Not having a mental disease that might prevent the person from carrying out his/her duty on a continuous basis,

5) Meeting the conditions specified in sub-clause (b) of the first paragraph of article 13 of the Regulation,

6) Not having any outstanding military service obligation.

b) Special conditions

1) Zone director:

1.1) No special conditions shall be required for the zone director before the project and infrastructure construction.

1.2) During the project and infrastructure period; being graduated from faculties of engineering or architecture giving 4 years of education or those the equivalence of which is approved by the Higher Education Institution and having minimum 5 years of job experience.

1.3) During the operation period, on the other hand; being graduated from faculties or institutions of higher education giving 4 years of education or those the equivalence of which is approved by the Higher Education Institution and having minimum 5 years of job experience.

2) Control engineers:

2.1) During the project and infrastructure period; being an architect, civil engineer, topographical engineer, electrical engineer, environmental engineer, or mechanical engineer graduated from faculties giving 4 years of education or those the equivalence of which is approved by the Higher Education Institution and having minimum 3 years of job experience.

2.2) During the license and permit stage, on the other hand; being a city planner or architect with the qualifications specified above.

3) Accountant:

Being graduated from faculties or institutions of higher education giving 4 years of education on accounting.

4) Accounting officer:

Being graduated from institutions of higher education giving at least 2 years of education preferably on accounting or trade vocational schools.

5) Mechanic, topographer, surveyor, and technician:

Being graduated from minimum vocational schools of higher education related to the work assigned in or from the topography, construction, machinery, or electricity departments of vocational high schools.

6) Secretary and document officer:

Being graduated from high school and bearing a computer operator certificate.

7) Driver and security officer:

Being graduated from at least primary school, bearing a private security certificate for the security officer.

#### **Required documents**

**ARTICLE 56 –** (1) The following documents shall be requested from the personnel to be appointed in vacant positions in the OIZ:

a) Original or OIZ certified copy of the certificate of education or graduation,

b) Written statement concerning criminal record,

c) Written statement indicating that there are no obstacles for the person to work,

ç) Written statement indicating that the person does not have any outstanding military service obligations, for male candidates,

d) Declaration of the R. T. identification number for citizens of the Republic of Turkey,

e) 2 photographs,

f) Originals or OIZ certified copies concerning professional experience.

(2) The appointment of the applicants, whose documents are complete, shall be realized upon the proposal of the zone director and the decision of the board of directors.

(3) The labor contracts of those, who are subsequently discovered not to bear the required qualifications or to have made a false statement, shall be terminated without the payment of any severance or notice pays.

#### **Employment of personnel**

**ARTICLE 57 –** (1) Personnel shall be employed in positions approved by the Ministry according to the stages of OIZ construction. Within this context;

a) A zone director, topographical engineer, and accountant shall be employed when the expropriation works are started in the OIZ,

b) A civil engineer shall be employed to work as the control engineer at the infrastructure project tender stage,

c) A topographer, surveyor, and technician as well as other necessary technical and administrative personnel shall be employed depending on the state of works when the infrastructure construction tender is realized,

ç) An electrical engineer shall be employed during the tender stage of the LV – HV electricity network construction,

d) An environmental engineer and a mechanical engineer shall be employed during the tender stage of the treatment facility.

(2) Personnel activities shall be notified to the Ministry at the beginning of January of each year and within no later than 15 days following the date of employment of each new personnel.

(3) In case lawyers, independent accountants, public accountants, certified public accountants and similar professionals and those required to be employed when necessary cannot be employed, services may be outsourced in line with the requirement in order to provide technical services in the form and under the conditions to be determined by the Ministry and the fee to be paid in such a case shall be credited within the scope of the project.

#### **Monetary and social rights**

**ARTICLE 58** – (1) The wages that can be credited of the personnel in OIZs, which use credits for general administrative expenses, are determined in the table contained in ANNEX-1 of the Regulation. The enterprising committee shall send the resolution to be taken by it for the determination of the amounts of wages and social benefits to be applied depending on the capacity and experience of the personnel as well as other matters, to the Ministry within no later than one month. Payments other than the amounts determined by the Ministry shall not be credited.

(2) The following shall be applied regarding wages:

a) The personnel to be newly employed or to work again in the OIZ after being retired shall be paid wages over the first degree specified next to their titles.

b) The personnel receiving wages over between the second and seventh degrees shall be promoted to a higher degree after working for 2 years at each degree.

c) Gross wages shall be calculated by multiplying the indicators in the degrees by the coefficient.

ç) The coefficient has been determined as 0.3 to be effective from the date of effectiveness of the Regulation and it shall be applied for the personnel working in various statuses in the public by being increased at the gross contract wage increase ratio, which is applied pursuant to the Decision of Council of Ministers.

(3) The following allowances shall be credited to the OIZ personnel in addition to their wages;

a) A bonus in the amount of 2 months' wages on June 30 and December 31,

b) TL 300.- in kind clothing benefit in September,

c) TL 2,000.- death benefit to the legal inheritors of the personnel in case of his/her death,

ç) TL 5.- food allowance for each day worked.

(4) The newly-employed OIZ personnel shall benefit from the social benefits in proportion to the number of days worked by them following the trial period specified in their contracts. This provision shall not apply for death benefit.

(5) In order for the wages of the OIZ personnel to be credited, service contracts of the personnel and the inspection service undertakings of the zone director and those appointed in the zoning and control organization must be submitted to the Ministry.

(6) The social benefits to be paid to the OIZ personnel shall be applied by being increased based on the reassessment ratios published by the Ministry of Finance every year.

#### **Travel allowance**

**ARTICLE 59** – (1) Travel allowance notifications for the temporary travels to be made by the members of the enterprising committee, the board of directors, and the board of auditors as well as the OIZ personnel to places outside the boundaries of the municipality shall be drawn up in compliance with the provisions of the Travel Allowance Law numbered 6245 and dated February 10, 1954.

(2) The amount determined for Public Officers, whose additional indicator is 8000 or more pursuant to the Budget Law, shall be credited as travel allowance for provisional duties to the members of the enterprising committee and the boards of directors and auditors every year. The amounts of such travel allowance for provisional duties shall be equal to the amounts determined for those with an additional indicator of 5800-8000 for the zone director, 3000-5800 for the control engineer and accountant and the amounts determined for those, whose monthly/cadre degree is between 1 and 4, for other personnel.

#### **Status of the personnel and social security**

**ARTICLE 60** – (1) The zone director and the zone directorate personnel shall be employed pursuant to the provisions of the Labor Law numbered 4857 and dated May 22, 2003. The amounts to be paid for annual leaves that are not used shall not be credited.

(2) The personnel shall be subject to the Social Insurances and General Health Insurance Law numbered 5510 and dated May 31, 2006.

#### **Personnel files**

**ARTICLE 61** – (1) The files where all sorts of documents and information related to the personnel are kept and followed shall be retained and monitored in the zone directorate.

#### **Handover in withdrawals and dismissals**

**ARTICLE 62** – (1) The personnel who has withdrawn or has been dismissed from duty must hand all sorts of documents and equipment belonging to the OIZ over to the zone directorate within no later than 5

business days and the zone director must hand such documents and equipment to the board of directors with an official record. Otherwise legal proceedings shall be initiated against them.

#### **Duty and liability**

**ARTICLE 63 –** (1) The zone director and the zone directorate personnel shall be obliged to perform the works and duties assigned to them in compliance with the law, regulation, establishment protocol, articles of association, circulars, instructions, orders, and job requirements.

(2) The zone director and the personnel of the zone directorate shall be liable for any damages that might arise from their not performing or failure to perform properly the duties assigned to them and their own faults.

(3) The zone director and the personnel of the zone directorate shall be punished as public officers for any crimes they might commit related to the monies and negotiable instruments or commercial papers of the OIZ as well as its properties, balance sheet, minutes, reports, books, records, and documents.

#### **Providing information and making statement to the press**

**ARTICLE 64 –** (1) The OIZ personnel may not disclose any information they have learned during the course of their duties to third persons either directly or indirectly, in a way to harm the OIZ and the participants even if their duties have expired. They may not provide any information or make any statements to the press, news agencies, or radio and television institutions about this information. The board of directors may provide written permission to the zone personnel to allow them to provide information or make statement to the press on matters related to their duties.

#### **Taking tools and equipment outside the work site**

**ARTICLE 65 –** (1) The OIZ personnel may not take any documents, tools and equipment belonging to OIZ outside the work site and they may not use them for their personal businesses. They must return the documents, tools, and equipment entrusted to them upon the termination of their duties.

#### **Other expenses**

**ARTICLE 66 –** (1) From the expenses that are within the scope of the project to be realized for the OIZ;

a) The service vehicle expenses of the personnel provided that the non-operation of the municipality vehicles to the region in OIZs that do not have service vehicles is documented and it is approved by the Ministry,

b) Announcement and publication expenses, excluding tender announcements,

c) Mortgage charges, notary public expenses, and bank appraisal fees,

ç) All sorts of court expenses

shall be credited.

#### **Sending of expenditure vouchers**

**ARTICLE 67 –** (1) Related to the general administrative expenses to be sent to the Ministry to be credited;

a) Credit requests must be made by those authorized to represent and bind,

b) All expenditure documents must be approved by those authorized to represent and bind,

c) Expenditure vouchers must be listed by order of date, and the accrual slip and voucher of the social security notification and the accrual slip and voucher of the withholding tax return must be sent together with expenditure vouchers.

(2) Otherwise, the credit request shall be returned without being taken into consideration by the Ministry.

#### **Exceptions**

**ARTICLE 68 –** (1) Application of the provisions included in this section or their regulation in a different manner for the OIZs that do not use credits from the Ministry for general administrative expenses shall be under the authority and responsibility of the enterprising committee or the general assembly.

(2) However, the zone directorate must be structured in a way to employ a sufficient number of personnel in terms of number and qualification in order for the duties assigned by the Law and Regulation to be performed.

## **SECTION SIX**

### **Principles for Making the Zoning and Parceling Plan**

#### **Planning boundary**

**ARTICLE 69 –** (1) The OIZ zoning plan boundary shall be passed over the boundary that is selected by the OIZ Place Selection Commission and determined on a 1/25,000 scaled topographic map section and approved by the Ministry after being adapted on 1/5,000 or larger scaled cadastral or land registration map sections.

#### **Making of the zoning plan**

**ARTICLE 70 –** (1) The zoning plan shall include the industrial parcels, shared areas, service and support areas, the health protection strip determined by the Ministry of Health and similar areas as well as land utilization decisions based on the OIZ Zoning Plan Specifications issued by the Ministry by taking the characteristics and requirements of the OIZ into consideration.



(2) **(Amended paragraph:O.G:12.08.2010/27670)** An area equal to at least 8% of the total size of the zone shall be allocated for obligatory administrative, social, and technical infrastructure areas as well as the treatment facility area and active green areas, which remain in the ownership of the OIZ and are considered as shared areas. However, this rate shall be considered as vested right in case of OIZs which have completed their structuring according to an approved plan and whose shared area percentage is lower than this percentage. If there is a place selection for additional space in such OIZs, first, shared areas will be made sure to reach at least 8% of total size of the OIZ.

(3) In case the shared areas owned by the OIZ are larger than 8% of the total size of the zone and it is stated by the OIZ and documented by the relevant agencies, if necessary, that they are not needed; the accessory areas that remain above 8%, excluding parks and parking areas, may be utilized in line with the requirement of the OIZ.

(4) Service and support areas may be allocated for small manufacturing and repair, trade, education, and health services for the participants and tenants, provided that they do not exceed 10% of the size of the zone. However, these areas shall not be considered as shared areas, their equivalents shall not be required in case they are subjected to zoning alteration, and parcels smaller than 3,000 sqm may not be formed. Excluding small manufacturing and repair areas allocated as service and support areas, the FAR (Floor Area Ratio) in these areas shall be equal to 1.00 and the other conditions shall be allowed as h= height= free, and minimum building approach distance as 10 m., unless stipulated otherwise. Allocation of minimum 10 m. open working area in small manufacturing and repair areas shall be applied according to the general layout plan to be approved by the zone directorate, provided that it does not exceed the height of 2 floors.

(5) Construction conditions on industrial parcels in OIZs shall be determined as Building Coverage Area Ratio: BCR = 0.55; Coefficient: Floor Area Ratio = 0.70; height: h = free, the height required by the production technology. During the zoning plan preparation stage, if maximum 40% of the zone can be allocated for industrial parcels and service and support areas due to the general natural structure of the zone or thresholds comprising of areas that are inconvenient for construction or areas where construction is prohibited, construction conditions shall be determined as BCR = 0.55; Coefficient = 0.75, and h= free.

(6) In OIZs with existing zoning plans, construction conditions may be replaced with the above specified ratios, provided that the minimum shared areas are allocated within the plan.

(7) When determining the building coefficient, the sum of all usable areas including 50% of the occupied areas in the basement, mezzanines, half floors and attics, as well as closed balconies shall be calculated after skylights are deducted. Installation sections, fire escape stairs, coal bunker, shelter, and parking areas shall not be included in this area.

#### **Buildings and principles related to construction**

**ARTICLE 71 –** (1) The principles for the project design and operation stages of buildings are shown below:

a) Working in open areas;

Participants shall operate in places of business enclosed with a ceiling and walls. However, if required by the characteristics of the work and if the permission of the OIZ has been obtained, they may work in open areas in a way not to obstruct the ring road and the green areas and provided that all sorts of measures are taken in order to prevent disturbing or polluting the environment. However, such working area may not be on the front side of the parcel.

b) Green areas;

Nothing may be constructed on the green areas shown on the zoning plan legend except for the entrance roads that cut the green areas vertically. These areas may not be used as parking, loading, unloading areas, etc. Landscaping shall be obligatory on green areas. Only watch boxes and transformer buildings, the eaves height of which does not exceed 3.00 m., may be constructed on these areas and treatment facilities and water reservoirs may be constructed under the ground level, provided that the area above the ground are planted green.

c) Setback distances;

1) The distance left between the parcel boundaries and the sides of the facilities and buildings closest to these boundaries is called the setback distance. If several parcels are joined, values corresponding to the total area shall be taken. If principles set for roads inside the zone, loading and unloading areas and parking places require larger setback distances, then larger values shall be applied.

2) No amendments may be made to the setback distances given in the table included in ANNEX-2 of the Regulation without obtaining the approval of the Ministry. However, the minimum distance constituted by the sum of the green areas and the ring road in the parcel may not be exceeded even if a requirement arises in order for a productive investment to be realized pursuant to the production plan documented with technical justifications.

3) According to the mentioned table, parcels with sizes 3,000-5,000 sqm shall only be applied in specialized OIZs and those located in priority regions for development.

4) Formation of parcels smaller than 5,001 sqm with sizes 3,000–5,000 sqm in regions other than priority regions for development shall be subject to the approval of the Ministry, provided that the requirement for such sizes is proven.

5) In parcels on which the front setback distance is used from the longer side, the setback distances of a lower parcel type may be applied, provided that the "I" coefficient is not lower than 4. If the minimum building depth of 30 m. cannot be achieved in spite of this, the setback distances of the 3,000–5,000 sqm parcel type may be applied. The plots, which shall be subject to implementation shall be calculated with the following formula;

$$I = \frac{G-O}{D-X}$$

I = If the coefficient is lower than 4, the setback distances of a lower parcel type may not be applied.

G = Parcel Width (Longer Side)

O = Sum of Side Setback Distances

D = Parcel Depth (Shorter Side)

X = Sum of Front Garden and Back Garden Setback Distances.

ç) Internal roads;

Internal roads of the parcel shall be calculated with a minimum width of 5 m. and as ring roads.

d) Loading and unloading areas inside the parcel;

The OIZ shall decide whether or not to approve the project proposed for performing loading and unloading on the side and back sections of industrial parcels that do not face the OIZ roads and in other sections that face the road except for the front side in parcels that face three or more roads. These areas and the roads inside the parcel must be coated with a suitable material and their drainage must be ensured in order to prevent dust, mud, and similar materials from being carried to the OIZ roads.

e) Open storage areas inside the parcel;

Open storage areas may only be allowed in areas permitted by the OIZ in the side and back sections of the building, outside the green areas and the ring road inside the parcel. Open storage shall not be allowed on the side facing the second road in corner parcels.

f) External appearances;

The external appearances of buildings must be designed and constructed in a way to preserve and add value to the architectural integrity of the OIZ. All exteriors that are not constructed with materials that can be used without plastering such as colored bricks, pressed bricks, exposed concrete, granite and glass, and siding materials shall be plastered, painted, and coated as required by the wall material used. The quality and color of the materials to be used in architectural projects must be stated.

g) Garden walls;

1) The height of the filled garden walls around the parcel, without any regard to the material with which they are built such as stone, brick, concrete, briquette, wood, metal, and similar materials, may not exceed the sidewalk in sections facing the OIZ roads and the natural ground level in other sides more than 30 cm. The top of the garden wall may be closed in an aesthetic manner and with an aesthetic material showing its back such as metal or wooden railing. The total height of the wall and the railing may not exceed 1.50 m. Sustaining walls that hold the ground that is formed between the parcels due to the physical structure shall not be included in this height. The details must be prepared and approved in architectural projects. The OIZ shall decide whether or not the proposed project is suitable in special conditions related to garden walls in a way that it does not prevent the use of infrastructure constructions and hinder intervention.

2) The garden walls of the facilities that operate in the defense industry sector shall be constructed in compliance with the relevant legislation provisions.

ğ) Support units belonging to the participant;

Generators, LPG tanks, fire water tanks, treatment facilities, and similar support units that are required for the operation of the facility may not be located on the ring road inside the parcel or on green areas. Apart from this, the OIZ shall decide the suitability of the location of these units inside the parcel.

h) Signs and advertising boards belonging to the participant;

Nothing may be written or drawn or signs or advertising boards may not be placed on vehicle and pedestrian roads and green strips belonging to the OIZ. Signs and advertising boards belonging to the participant may be placed on the exteriors of the buildings or inside the construction area in a way that they are proportional to the building as shown in the architectural project. The sign and the advertising board may only contain the trade name and logo of the participant.

ı) Administrative units belonging to the participant;

Administrative units in industrial parcels may be constructed as independent sections in areas suitable for construction provided that they remain within the total construction rights of the parcel. However, the total construction area of the subject administrative unit may not exceed 25% of the total construction area of the manufacturing unit.

#### **Determining the elevation of facilities**

**ARTICLE 72 –** (1) Elevations of facilities to be constructed on parcels shall be determined as follows:

a) In flat lands; the highest pavement level from the alignment of the middle point of the road faced by the parcel shall be considered as the reference point and the facilities shall be leveled accordingly. The level of the pavement shall be 0.18 m higher than the level of the road.

b) In inclined lands; the natural ground elevation in parcels that are higher or lower compared to the road may not exceed the elevation to be given from the curb level for these parcels more than 3.00 m. However, the natural ground elevation in parcels that are more than 3.00 m. higher or lower compared to the road shall be determined by the OIZ with in-situ measurements.

#### **Place selection, zoning plan, and zoning plan amendments in private OIZs**

**ARTICLE 73 –** (1) The articles concerning the zoning plan approval of the Regulation shall be applied with regard to the approval of the zoning plan and its amendments prepared in compliance with the procedures specified in sub-clause (j) of the first paragraph of article 41 of the Regulation, by obtaining the positive opinion of municipalities within the boundaries of municipalities and adjacent areas and that of the Governorships outside the boundaries of municipalities and adjacent areas as well as publication, objections to the plan, evaluation of objections, and distribution of the plan. However, private OIZ projects that require special architectural design shall not be subject to the construction conditions specified in the Regulation.

(2) Proposals for private OIZ projects that require special architectural design shall be submitted to the Ministry together with their layout plans and preliminary projects during application for place selection. The Ministry shall ensure that these proposals are also evaluated based on the characteristics of the project at the place selection commission.

#### **Approval of the zoning plan**

**ARTICLE 74 –** (1) Zoning plans that are prepared by the plan owner or the city planner working in the OIZ shall be signed by the persons, who are authorized to bind the OIZ, and submitted for the approval of the Ministry.

(2) Proposed zoning plans that are evaluated and decided on by the zoning commission shall be approved as deemed appropriate by the Ministry and become effective with the decision of the Provincial Administration Board. The plans shall be posted in the place of announcement determined by the Governorship for a period of one month. Objections to the plans shall be submitted to the Governorship during this period. The Governorship shall convey the objections, if any, and the plans to the Ministry. By examining the objections, the Ministry shall take the final decision on the plans and state the justifications for such decision as well and notify the decision in writing to the concerned within 15 days starting with this date. A copy of each finalized zoning plans shall be sent to the relevant institutions for information.

#### **Zoning plan amendments and their approval**

**ARTICLE 75 –** (1) No amendments may be made in a way to change the main decisions of the plan.

(2) Plan amendments for removing, downsizing, or displacing the industrial blocks and social and technical infrastructure areas included in the zoning plan may not be made unless they are obligatory. In situations where such amendment is obligatory, a justified technical report shall be prepared with this regard and equivalent areas shall be allocated in a way to preserve the area utilization balance in OIZs where shared areas are utilized with minimum sizes.

(3) The areas, which are required for the activities of the OIZs and which are included in the approved boundary after being approved by the Ministry, where the facilities and connection lines concerning the technical infrastructure as well as the technical equipment areas are located, may not be subjected to zoning plan amendments in order to be converted to another purpose of utilization.

(4) Intellectual rights of any zoning plan and revision made within the boundaries of the OIZ shall belong to the OIZ.

(5) The articles concerning the zoning plan approval of the Regulation shall be applied with regard to the approval, publication, objections, evaluation of objections, and distribution of the zoning plan amendment sections.

#### **Amalgamation and allotment**

**ARTICLE 76 –** (1) Two or more parcels allocated, not allocated, or sold to the participant may be amalgamated. Resolution of the board of directors and the approval of the Ministry shall be obtained in parcel allotment and amalgamation transactions and such allotment and amalgamation shall become effective with the decision of the Provincial Administration Board without being published.

(2) Industrial parcels may not be allotted. However, upon justified resolution of the OIZ and approval of the Ministry;

a) Parcels which are under the responsibility of the OIZ and which are not allocated or sold to the participant may be allotted with the aim of meeting the small parcel requirement,

b) On condition that the participant declares that it shall not be able to realize the entire facility undertaken to be constructed by it even though the land was allocated or sold to the participant and that the surplus land resulting from the allotment is transferred to the OIZ,

c) In parcels, which consist of several production facilities, which are allocated or sold, and where the company partnership is terminated, provided that the separation of the partners of the participant company is documented or the certificate of inheritance and the inheritors are documented in case of death,

ç) In case the parcel which is under the ownership of the participant and where production is aimed to be made on independent parcels as required by its subject of activity is discovered by the OIZ not to have been allotted with the aim of land speculation and not to be used for commercial purposes and this matter is exclusively stated in the justified resolution and it is agreed and undertaken by the participant by notary

public certification that the participant shall obtain the construction license and start construction on the parcels to be created as a result of the allotment within one year in a way to ensure the construction conditions specified in the Regulation and that production shall be started within two years starting with the date of the construction license.

The approved zoning plan of the OIZ and a minimum parcel size of 3,000 sqm in specialized OIZs and those in priority regions for development and a minimum parcel size of 5,000 sqm in other regions shall be taken into consideration with regard to the parcel sizes resulting from the allotment.

#### **Passing of the arrangement boundary**

**ARTICLE 77 –** (1) Arrangement boundaries shall be determined in stages in a way to ensure integrity of application when necessary by taking the approved OIZ zoning plan as basis.

#### **Obtaining title deed records and maps**

**ARTICLE 78 –** (1) Current information related to the block and parcel numbers, surface areas, types, owners, share percentages, and real rights other than ownership concerning the cadastral or zoning (if any) parcels included in the arrangement area shall be obtained from the Title Deed Registry Directorate. Copies of map sections, technical information and documents, on the other hand, shall be obtained from the Land Directorate.

#### **Preparation of the parceling plan and its attachments**

**ARTICLE 79 –** (1) Current title deed records, technical reports, cadastral state map, diagram of the arrangement area, coordinate and area calculation tables, application summary schedule, relievo measure sketches, block key, registration notification, and other information and documents that are deemed necessary shall be drawn up in compliance with the Regulation on the Production of Large Scale Maps and Map Information published in the Official Gazette numbered 25876 and dated July 15, 2005 and the Regulation on Maps and Plans that are Subject to Registration published in the Official Gazette numbered 14617 and dated August 6, 1973 while preparing or revising the application maps for the arrangement area.

#### **Approval of the parceling plans**

**ARTICLE 80 –** (1) The parceling plan shall be submitted for the opinion of the Ministry together with the documents related to arrangement works. Following its approval by the Ministry, it shall become effective with the decision of the Provincial Administration Board. A copy of each finalized parceling plan shall be sent by the Governorship to the Ministry and the OIZ for information and to the title deed and land registry directorates for registration.

#### **Control and registration processes of parceling plans**

**ARTICLE 81 –** (1) Formation of the cadastral roads that remain within the area of arrangement shall be realized on behalf of the OIZ without paying any fees. Parceling plans and their attachments shall be sent to the title deed registry directorate to be registered after being checked by the land directorate. Zoning plans and parks that remain within the OIZ zoning plan shall be allocated to the public and administrative and social facility areas, exhibition areas, shared education, health, etc. areas and the health protection strip shall be registered in the name of the OIZ. Shared areas within the boundaries of the OIZ shall be at the disposal of the OIZ.

(2) A copy of the registered parceling plan shall be sent to the Ministry.

#### **Zoning application realization methods**

**ARTICLE 82 –** (1) If there are privately owned areas within the selected area of the OIZ, zoning implementation stage may not be started before the subject areas are purchased by consent or expropriated and acquired in the name of the OIZ.

(2) However;

a) In case there are investors within the region, which becomes an industrial zone as a result of the place selection and the zoning plan approved by the Ministry, who undertake to accept the allocation conditions determined by the Ministry and who submit the notary certified letter of undertaking included in ANNEX-3 of the Regulation, the immovable properties belonging to these investors shall be included in the zoning implementation without being expropriated. In such a situation, the participant shall realize the investment undertaken by it on the parcel allocated to it as a result of the zoning implementation. Otherwise, the subject parcel shall be acquired by the OIZ by consent or through expropriation and allocated to another investor.

b) Zoning implementation shall be realized with the prior authorization of the Ministry and pursuant to the article 18 of the Zoning Law numbered 3194 and dated May 3, 1985 in OIZs, which were planned as an industrial zone in part or as a whole before the announcement of the OIZ and which is divided into privately owned project areas, lands with or without buildings, or lands, and the expropriation process of which cannot be realized due to the budgetary means of the OIZ.

(3) Arrangement of the land that is included within the zoning plan in compliance with the finalized zoning plan may be realized with separation maps in the nature of parceling plans pursuant to articles 15 and 16 of the Law numbered 3194 in private OIZs and OIZs that have completed their expropriation processes and got registered in the title deed registry.

**ARTICLE 83** – (1) All provisions of the Law numbered 3194, excluding spatial standards, and the principles specified in the relevant regulations shall apply about any matters that have not been provided for in the regulation related to the preparation, revision, and amendments of zoning plans and preparation and amendments of parceling plans.

## **SECTION SEVEN** **Granting License and Inspection**

### **License and permission authority**

**ARTICLE 84** – (1) Licenses and permissions with regard to the use of land as well as project design, construction, and use of buildings and facilities according to the effective zoning plan shall be granted and inspected by the OIZ.

### **Building construction license application and its attachments**

**ARTICLE 85** – (1) The participant shall apply to the OIZ with the projects it shall get prepared with the specified conditions and the necessary documents and obtain the construction license. Construction shall not be started without the license. Any construction realized without a license shall be considered illegal.

(2) Construction license works shall be realized according to the following conditions:

a) In order to obtain construction licenses for new constructions, additional and fundamental alterations, the owners of the building or their statutory agents shall apply with a copy of the title deed registration or the land allocation contract given by the OIZ, instead of the copy of the title deed registration, and in provinces, which are covered within the scope of the Building Inspection Law numbered 4708 and dated June 29, 2001, with the contracts made between the participant and the building contractor, the building contractor and the construction supervisor, the building inspection organization and the participant as well as the permit certificate belonging to the building inspection organization. In addition, the geological survey report that determines the state of the parcel, the ground survey report, the architectural project, the statics project, electrical wiring and mechanical installation projects, pictures and calculations, the sketch with reference points or dimensions, and the document containing the “Positive EIA Decision” or “EIA is not Required Decision” pursuant to the Environmental Impact Analysis Regulation, which was published in the Official Gazette numbered 26939 and dated July 17, 2008 must be attached with the application.

b) The 1/500 or 1/1,000 scaled general layout plan of the parcel, the zoning status showing the construction conditions according to the provisions of the Regulation, the approved zoning plan, and the plan decisions, the application sketch, the road elevation record, infrastructure information, the section of the geological-geotechnical survey report that also covers the area where the parcel is located, which constitutes the basis for the preparation of the zoning plan, if any, and similar documents shall be drawn up by the OIZ to constitute the basis for the preparation of the project and given to the participant.

c) The owners of the building or their statutory agents shall get the following projects prepared based on sub-clauses (a) and (b) of this article and in compliance with the effective laws, plans, regulations, Turkish Standards, environmental conditions, scientific, artistic, and health principles, and all legislation provisions:

1) Architectural project: Architectural projects shall consist of the layout plan, all floor plans including basements, the roof plan and at least 2 cross-section and all-sides views of these plans, and application projects that include system sections and point details if necessary, which shall be prepared by architects, and the heat insulation project and/or report, the application document, settlement and landscaping projects to be requested by the OIZ due to the quality of the building, which shall be prepared by the relevant engineers.

2) Statics project: Statics projects shall consist of all floor plans including basements, the roof plan, their cross-sections, details and calculations prepared by civil engineers according to the architectural project, the scales of which are determined based on the size and characteristics of the building, and which show the load bearing systems of reinforced concrete, masonry, steel, and similar structures according to their types. The standards that include engineering services and the Regulation on the Buildings to be Constructed in Disaster Areas, which was published in the official Gazette numbered 26582, and dated July 14, 2007, shall be complied with in these calculations, when determining the physical parameters, the ground, foundation, and building interaction, and the basic design.

3) Electricity project: These are the heavy current and weak current electrical internal wiring projects prepared by electric engineers according to the architectural project, the scales of which are determined based on the size and characteristics of the building, and the elevator projects jointly prepared by electric-electronic engineers and mechanical engineers. The OIZ shall request those required from these projects according to the characteristics of the building.

4) Mechanical installation project: These are the sanitary installation, heating, cooling-air conditioning projects and the heat insulation project and/or report prepared by mechanical engineers according to the architectural project, the scales of which are determined based on the size and characteristics of the building. The OIZ shall request those required according to the characteristics of the building.

5) Wastewater treatment facility project: Participants, who are required to transform their wastewaters to conform to the standards of discharge to the canal pursuant to the principles determined in the OIZ waste

water management, shall include in the treatment facility project files they shall prepare; the process report, process project, hydraulic profile, and P&I diagram to be prepared by environmental engineers; the layout plan and architectural projects for treatment facility buildings to be prepared by architects; statics projects to be prepared by civil engineers; mechanical installation projects to be prepared by mechanical engineers; and heavy current and weak current projects and automatic control projects to be prepared by electric engineers.

6) Fire system project: These are the projects of fire detection and alarm-warning systems and fixed, aqueous-gaseous, automatic, or manual fire equipment and smoke-flame guiding system projects prepared by electric and mechanical engineers according to the architectural project, the scales of which are determined based on the size and characteristics of the building as well as the form of production. The OIZ shall request those required according to the characteristics of the building.

(3) The above mentioned projects as well as the projects, reports, and documents that are additionally requested by the OIZ according to the characteristics of the building and the conditions of the construction site and prepared by the relevant engineers must comply with the drawing and arrangement standards accepted and determined by the Ministry of Public Works and Settlement, the standards prepared by the Turkish Standards Institute, and all relevant regulations.

(4) An information table containing the necessary information related to the place of the land, title deed registration, section, block, and parcel numbers, area, buildings included, if any, in special conditions, type of the building to be constructed, number of floors, building and structure construction areas, purpose of use, owner of the building, construction contractor, project owners, and technical implementation officers shall be included at the beginning of the projects.

(5) Pursuant to the Law numbered 6235 on the Union of Turkish Chambers of Engineers and Architects dated January 27, 1954, the project owner architects and engineers must document that they are registered with the relevant professional chambers and that they have fulfilled their obligations and they must obtain a registration status certificate for every project. Projects belonging to those, who do not fulfill these obligations, shall not be approved. While examining the projects, the OIZ shall also check their conformance with the Law numbered 5846 on Intellectual and Artistic Works dated December 5, 1951.

(6) However, the authorities, duties, and responsibilities of scientists other than the engineers, architects, and city planners who are listed in article 38 of the Law numbered 3194 shall be reserved.

#### **Extension-based repair and alteration and change of process**

**ARTICLE 86** – (1) Extension-based repairs and alterations may be made, provided that the existing building complies with the OIZ zoning plan and all the relevant provisions of effective legislation. However, license must be obtained in order to realize extension-based repairs and alterations. Positive opinion of the relevant project owner shall be required by the OIZ for extension-based repairs and alterations subject to license, which shall be realized in constructions with construction licenses.

(2) Provisions of the Environmental Impact Assessment Regulation, the General Hygiene Law numbered 1593 and dated April 24, 1930, and the Law numbered 3572 on the Acceptance, by Amending, of the Decree-Law on Opening of Places of Business and Operating Licenses and dated June 14, 1989 shall be applied in case of change of process, change of business, and change of name in the facility.

(3) If an extension-based repair and alteration and any similar modification is made in buildings, the license for which has been obtained, all architectural projects must be changed if the alteration to be made is in the entire building and those required from the projects requested for construction license must be changed if this alteration requires the static calculations of the building to be changed as well. If the alteration made affects one or more floors, the plans and static calculations and projects, if required, of only those floors that are requested to be altered and if alteration is required to be made in a certain section of a floor, the alteration plan of only this section shall be submitted to the OIZ.

#### **Delivery of projects and granting license**

**ARTICLE 87** – (1) Application projects to be prepared and signed by project owners shall be prepared in minimum 3 sets, duly filed, and delivered to the OIZ. In addition, the contracts required pursuant to the effective zoning and building inspection legislation, permission certificate, insurance policy, letters of undertaking, documents proving the payment of the necessary amounts, and similar documents shall also be submitted. Furthermore, the geological survey report that determines the state of the parcel, the ground survey report, the architectural project, the statics project, electrical wiring and mechanical installation projects, pictures and calculations, and the document containing the “Positive EIA Decision” or “EIA is not Required Decision” pursuant to the Environmental Impact Analysis Regulation must be attached with the application documents. Documents that constitute the basis for the license shall be examined by the OIZ according to the plan and legislation provisions. If no deficiencies or mistakes are found, the license shall be granted within 30 days starting with the date of application. If deficiencies or mistakes are found, on the other hand, this situation shall be notified in writing and the application shall be returned within 15 days starting with the date of application. The construction license shall be given within 15 days starting with the date of application to be made after any deficiencies or mistakes are completed or corrected. Provisions of

article 58 of the type Zoning Regulation for Planned Areas, which was issued pursuant to the Law numbered 3194 and published in the Official Gazette numbered 18916 and dated November 2, 1985, that are not in contradiction with the Regulation shall apply with regard to Scientific responsibility, surveyor services, and registration concerning the building before the construction license is granted. The OIZ shall charge a fee in return for its services for the certification and visa of projects belonging to the enterprises to be established.

#### **Term of license**

**ARTICLE 88 –** (1) The license shall be valid for a period of 2 years starting with the date on which it is granted. Otherwise the license that is granted shall be considered invalid. This term may be extended by the board of directors based on reasonable causes, provided that such extension period does not exceed 2 years.

#### **Permission to start construction of shared facilities and infrastructure**

**ARTICLE 89 –** (1) The responsibility related to the project of the buildings allocated for shared areas in the zoning plan, which shall be constructed by the board of directors, shall belong to the project owner, whereas all sorts of technical implementation responsibilities concerning the building shall belong to the OIZ. This provision shall also apply in provinces that are subject to the Building Inspection Law numbered 4708 and dated June 29, 2001.

#### **Occupancy permit**

**ARTICLE 90 –** (1) When the entire building or its sections that can be used in part are completed, permission of the OIZ must be obtained in order to be able to use these sections. The reports of technical implementation officers stating whether or not the building was constructed in compliance with its projects, scientific and health principles shall be attached with the application petition placed with the OIZ to obtain this permission. In provinces that are included within the scope of the Law numbered 4708, occupancy permit shall not be granted to the owner of the building before a report is submitted to the OIZ by a building inspection organization stating that the building was completed as a whole or in part.

(2) Upon the application by the participant, the OIZ shall determine whether or not the building was completed in compliance with the license and its annexes and whether or not materials conforming to the standards of the Turkish Standards Institute were used.

(3) In order for an occupancy permit to be issued for the sections of the building that can be used in part, the shared areas providing services for these sections must have been completed and be usable and the building must not have any features that contradict with the legislation.

(4) Operating licenses of elevators must have been obtained before obtaining the occupancy permit.

(5) Occupancy permit certificate shall be issued within 30 days if the building is determined to be in compliance with the legislation.

(6) **(Added paragraph: O.G: 1208.2010/27670)** Buildings without occupancy permits cannot use electricity, water, sewerage, communication and similar services and facilities. The OIZ rendering services shall be responsible in case these services are used. If a building is given a partial occupancy permit, then only the parts having the permit may use these services.

#### **Business license**

**ARTICLE 91 –** (1) The OIZ shall grant business and operating licenses to the enterprises to be established inside the OIZ within the framework of the provisions of relevant laws and regulations.

#### **Buildings that are in contradiction with the license**

**ARTICLE 92 –** (1) The OIZ shall be responsible for the structuring of the zone in compliance with the legislation and the zoning plan. The current state of construction of a building, which is discovered to have been constructed in contradiction with the license or without a license, shall be determined by the OIZ and a period of 30 days shall be given to the participant in order to correct such contradiction.

(2) If the building is not corrected in a way to conform to the legislation, this situation related to the construction shall be notified to the relevant administration by the OIZ pursuant to the Law numbered 3194. Action shall be taken within the framework of articles 32 and 42 of the Law numbered 3194 about the building that is in contradiction or without the license. If requested by the relevant administration, the demolition shall be realized by the OIZ. The relevant administration may request the annulment of the license and the actions taken shall be notified to the OIZ. In addition, members of the enterprising committee and the boards of directors and auditors as well as the zone director shall be responsible for the continuation of such contradiction and if this is determined, the Ministry, by evaluating the denunciations made to it as well, shall file a criminal complaint against those, who are determined to be negligent in this respect. Denunciations shall be kept confidential.

### **SECTION EIGHT**

#### **Participation Shares, Credit Requests, and Repayment Procedures and Principles**

#### **Participating in the expenses and planning investments**

**ARTICLE 93 –** (1) Institutions and organizations that participate in the establishment of the OIZ shall meet the expenses before and after the establishment collectively.

(2) The OIZ shall plan the annual investments by taking into consideration the participation shares of the institutions and organizations that constitute the enterprising committee.

### **Due dates and use of participation shares**

**ARTICLE 94** – (1) Actual credit payments shall be made after the OIZs that use credit from the Ministry deposit the participation share specified in their allocation instructions in the participation share account to be opened in the local branch of the bank in proportion to the amount of the credit extended.

(2) The OIZ participation share account shall be used by the board of directors.

(3) The participation share account in OIZs that use credit from the Ministry shall be primarily used for expenditure tax, commission, matured principal installment, and interest debt payments and the remaining amount shall be spend on other expenses that are not credited. In other OIZs, on the other hand, the enterprising committee shall arrange its payments according to annual investment programs.

### **Credit funds**

**ARTICLE 95** – (1) Credit funds shall consist of the appropriations included in the Ministry budget for the establishment, construction, and operation of OIZs.

### **Credit conditions**

**ARTICLE 96** – (1) The principles and procedures related to the amount, use, and repayment of the credits to be extended to OIZs by the Ministry shall be determined with a Protocol to be signed between the Ministry and the Ministry of Finance.

(2) The Ministry shall be authorized to review the credit payment terms and conditions within the framework of the Law, Regulation, and Protocol provisions and to make amendments or stipulate additional terms at any time.

(3) The Ministry shall cease the credit payments if the OIZ fails to comply with the Law, Regulation, and Protocol provisions.

### **Types of credit**

**ARTICLE 97** – (1) Land, infrastructure, and general administrative expenses credit shall be extended upon their request to OIZs to be formed in priority regions for development that are included in the Investment Program and specialized OIZs that use advanced technology and infrastructure and general administrative expenses credit shall be given to those in other regions.

(2) Credit shall be extended pursuant to the terms of the Protocol for the infrastructure of OIZs that are established for the first time in developed and normal regions. In subsequent sections, which shall be constructed as a new project or extension, on the other hand, interest rates shall be applied by being increased in the amounts to be determined in the Protocol.

(3) The Ministry shall supervise whether or not the credit is used according to its purpose and directs the transactions through the instructions it shall give to the bank.

(4) Credit may be used from other internal or external sources if additionally required by the OIZ.

(5) Credits provided by the Ministry for general administrative expenses shall be stopped when the road, water, sewerage, and LV-HV electricity network constructions are completed or at least 50% of the total industrial areas in the OIZ have been allocated.

### **Use of credit**

**ARTICLE 98** – (1) The credit shall be opened upon the transfer of the type credit agreement signed between the Ministry and the OIZ to the bank.

(2) The credit allocated may be used following the delivery to the bank of the written undertaking of debt to be prepared by the OIZ according to the allocation instruction given by the Ministry.

(3) All costs that might arise from the use and repayment of the credit other than the expenditures within the framework of the Regulation shall be borne by the OIZ.

(4) No advances on the credit shall be given under any circumstances.

### **Credit guarantee**

**ARTICLE 99** – (1) The credit guarantee shall be established by the bank on behalf of the Ministry as immovable property mortgage at the first degree and rank, by placing an annotation "In compliance with the purpose of use of the credit" in the title deed registry and in an amount to cover the credit allocation made to the OIZ by years.

(2) A detailed breakdown of the lands and plots that would constitute the security for the credit shall be notified to the bank with approved lists. The bank shall establish the necessary guarantee on the lands and plots specified in the lists on behalf of the Ministry.

(3) The guarantee in OIZs, which do not own any lands yet, shall be created by establishing mortgage on the immovable properties belonging to the institutions and organizations that constitute the OIZ or by blocking their cash assets in banks.

(4) Those under dispute from the lands and plots shall be left outside the scope of the guarantee and they shall be included, when such dispute is resolved.

(5) The bank shall take the necessary actions based on the instructions of the Ministry for the removal of the mortgages sold for cash or against a letter of guarantee.

(6) The bank shall take the necessary actions if the credit is not repaid in time or the provisions of the contract are not fulfilled.

### **Ministry inspection**



**ARTICLE 100 –** (1) The Ministry shall check the activities of the OIZ in technical and financial terms whenever it deems necessary through its officers or the real persons or legal entities to be assigned by it and in case there are any matters that must be corrected, it shall give the necessary instructions for their correction. The OIZ shall fulfill these instructions as is and inform the Ministry.

## **SECTION NINE**

### **Facilities that may not be Established in OIZs, Qualities to be Required in Facilities, Allocation and Sale of Lands**

#### **Facilities that may not be established**

**ARTICLE 101 –** (1) The following facilities may not be established in OIZs:

- a) In Mixed and specialized OIZs;
- 1) Refineries, gasification and liquefaction facilities,
    - 1.1) Crude oil refineries,
    - 1.2) Facilities where coal and bituminous schist is liquefied or gasified,
    - 1.3) Liquefied petroleum gas filling and storage facilities,
  - 2) Cement factories, concrete plants, facilities producing cement clinger,
  - 3) Nuclear power stations and other nuclear reactors,
  - 4) Plants designed for the purpose of storage, disposal and processing of radioactive waste and similar radioactive waste,
  - 5) Facilities for the production and enrichment of nuclear fuels,
  - 6) Recycling facilities for industrial, bilge, and similar wastewaters,
  - 7)(**Amended point:O.G:12.08.2010/27670**)Facilities related to the recycling, decomposing, burning, gasification, treatment by chemical means, final and/or interim storage and/or burial under the ground of all sorts of wastes excluding the recycling facilities permitted to be established by the OIZ in line with the positive opinion of the Ministry of Environment and Forestry, where used oil is re-refined and/or re-used by converting it to another product or metal, plastic, wooden, nylon, rubber, paper, cardboard, glass, thread and similar wastes and scraps are recycled into byproducts or end products.

b) In Mixed OIZs;

- 1)(**Amended point:O.G:12.08.2010/27670**)Facilities where flammable/explosive/caustic materials are produced and filled,
- 2) Petrochemical complexes,
- 3) Brick and tile factories, coal washing, lime, gypsum, and emery facilities excluding those using closed process, gas or liquid fuel in production and filter systems in dust sources,
- 4) Integrated sugar factories,
- 5) Chlorine and alkali facilities, factories producing glycerin, fatty acids, sulphuric acids, phosphoric acids, hydrochloric acids, chlorine and similar chemicals, nitrogen industry and fertilizer factories integrated with this industry,
- 6) Facilities producing raw materials for pesticides,
- 7) Facilities where asbestos or asbestos containing products are processed and converted,
- 8) Cellulose and celluloid producing facilities,
- 9) Facilities producing all kinds of paper from paper pulp excluding those that have established water treatment facilities conforming to the OIZ's standard of discharge to the canal,
- 10) Facilities where raw leather is processed and paddocks and animals are slaughtered,
- 11) Yeast and salt production facilities,
- 12) Talc, barite, calcite and antimony and the like breaking and grinding plants.

(2) (**Amended paragraph:O.G:12.08.2010/27670**) The OIZ shall decide within the framework of the reports to be obtained from universities and similar organizations for other facilities that are not mentioned above, which it considers to be objectionable to establish by taking into consideration the sector structure of facilities established within the OIZ and their impacts on OIZ infrastructure facilities.

#### **Basic conditions**

**ARTICLE 102 –** (1) The following conditions shall be required in the facilities to be established in order for the lands to be allocated in the OIZ:

- a) The requests must be made according to the restrictions introduced during the stage of place selection,
- b) The facility must conform to the sector classification determined in the establishment protocol,
- c) The requirements of electricity, water, and other infrastructure to be used by the facility must not be more than the amounts that can be supplied by the OIZ,
- ç) The facility must not fall into the definition of facilities that may not be established in OIZs.

#### **Land allocation, application, and evaluation of applications**

**ARTICLE 103 –** (1) Land allocations shall be made by the board of directors within the framework of the principles determined by the enterprising committee or the general assembly.

(2) Real persons or legal entities who request the allocation of land from the OIZ shall apply with a file containing the following information:

- a) Application petition,
- b) Size of the land requested,
- c) Certificate of residence and trade registry document (if any), similar documents for the real persons or legal entities that do not reside in Turkey, which shall be approved by the representatives of the Republic of Turkey in their own countries,
- ç) Production flow chart of the planned investment, explanation report, information about the type, production amount, the amount of water to be used, the amount of electric energy requested, waste water, emission, solid and hazardous waste sources as well as literature information about the subject if the said investment is to be realized for the first time in Turkey
- d) Targeted import and export amounts (if any),
- e) Employment to be created,
- f) Letters and documents stating whether or not the same investment was previously realized in another place.

(3) If the requests are found appropriate, parcels shall be allocated based on the size of the area required by the investment and notified to those concerned in writing.

(4) Land allocation requests of foreign participants shall be evaluated within the framework of the provisions of the Foreign Direct Investments Law numbered 4875 and dated June 5, 2003 and other legislation.

#### **Drawing up contract and price of land**

**ARTICLE 104 –** (1) A type “Land Allocation Contract” prepared by the Ministry shall be drawn up between the OIZ and the participant in OIZs that use credit from the Ministry.

(2) A copy of the land allocation contract shall be delivered to the relevant bank and to the Ministry and it shall become effective upon the deposit of the advance payment to the bank.

(3) Land allocation prices shall be determined by the board of directors within the framework of the principles to be determined by the enterprising committee based on the estimated project cost of each OIZ.

(4) Expropriation costs, all investment costs such as those of the infrastructure, electricity network, social facilities, treatment facility, and other similar shared facility constructions, the credit interest, commission and expense taxes as well as all costs shall be calculated on an estimated basis in the determination of the provisional price of the land to be allocated. The difference that occurs between the finalized and estimated prices of the land shall be added to the sales price.

(5) The amounts collected as a result of the allocation shall be in the nature of advance payments and these amounts shall be included in the down payment to be received from the sale of the land.

(6) The outstanding debts of the participants from the sales price and the amounts collected from the allocation price shall be re-determined by years.

#### **Land allocation and sales revenues**

**ARTICLE 105 –** (1) The following transactions shall be realized in relation with the amount received from land allocations and sales in OIZs that use credit from the Ministry:

a) The OIZ shall deposit the allocation and sales prices it shall receive from the lands to be allocated to the participants in the “Land Sales Account” to be opened in the local branch of the bank. The bank shall monitor this account until the credit debt is paid and ensure that the amounts obtained from allocations and sales as well as credit installments are paid in time.

b) If it is discovered that the board of directors has not deposited the amount obtained from land allocations and sales, the Bank shall apply, in favor of the Ministry, a default interest at the rates specified in article 51 of the Law numbered 6183 on the Procedures for the Collection of Public Receivables; for the period starting from the date of the sales contract if the subject amount is the down payment and from the date of maturity if it is an installment, until the date of payment and it shall record such interest as revenue in the General Budget following its collection.

c) The amount obtained by OIZs from land sales shall be utilized in time deposit accounts to be opened in the local branch of the bank if they do not have any outstanding debts during the grace period and afterwards, provided that such accounts are associated with the dates of the installments. The amount to be accumulated in this account shall be primarily used for the payment of expense taxes, commissions, matured principal installments, interest debts, and reimbursements of the prices of lands, the allocations of which are cancelled, and the remaining amount shall be used for the activities of the OIZ.

ç) The OIZ shall take all the necessary measures in order for those to whom lands were allocated or sold not to make any speculations and to establish the industrial facilities declared by them within a reasonable period and it shall get the annotation “right of redemption” placed in the title deed records. The right of redemption annotation shall not be removed from the title deed records unless the facility previously declared to be established on the land by the participant is put into operation.

#### **Granting title deed**

**ARTICLE 106 –** (1) From the participants, who are allocated with lands in the OIZs that use credit from the Ministry; those, who

a) pay the allocation price in full or submit a letter of guarantee to the OIZ for their remaining debts from the allocation price,

b) submit a notary certified letter of undertaking to the OIZ stating that they shall participate, without objection, in other investments to be realized with the land prices, which shall be finalized by the OIZ,

shall be granted with unencumbered title deeds without placing the right of redemption annotation if their facilities have started production and by placing the right of redemption annotation if their facilities have not started production.

(2) If title deeds are granted to the participants by lifting the right of redemption annotation, an annotation stating that “approval of the OIZ must be obtained in case the immovable property is transferred to third persons including foreclosure sales” shall be placed. In such a situation, the undertakings committed by the former participant shall be deemed to have been agreed to without any change by the new buyer.

**Failure to pay the installments in due time**

**ARTICLE 107 –** (1) If the installments are not paid in due time, a default interest at the rate of the interest applied by the Turkish Central Bank on short-term rediscount and advance payment transactions shall be applied for the period of delay.

(2) Upon written request by the participant within 2 months starting with the maturity date, the OIZ may extend the installment payment period for a maximum period of 6 months, provided that the default interest is applied. If the installment payments of participants, who have not made a written request or whose request has not been accepted, is delayed more than 3 months, the land allocated to the participant shall be redeemed, except for force majeure events.

(3) The participant may not claim any compensation due to the redemption of the land.

(4) If the parcel is redeemed from the participant, the land allocation price payments made by the participant until that time shall be determined without accruing any interest or similar rights and they shall be paid by placing such amounts in the budget by no later than the next fiscal year following the redemption date.

**Start and completion of construction**

**ARTICLE 108 – (Amended article:O.G:12.08.2010/27670)**

(1) Related to the land that is allocated, the allocations made to those participants, who

a) do not obtain a construction license within 1 year following the date of allocation by getting the projects belonging to the construction to be realized by them approved by the OIZ,

b) do not start production within 2 years starting with the date of construction license,

c) do not obtain a “Not Subject to Environmental Impact Analysis”, “Environmental Impact Analysis is not required ” or “Environmental Impact Analysis is positive” pursuant to the Environmental Impact Analysis Regulation,

shall be cancelled by the board of directors.

**Transfer to others**

**ARTICLE 109 –** (1) Right of redemption annotation shall be placed in the title deed records of the parcels bought by participants.

(2) The lands that are allocated or sold to the participants may not, by any means, be used for any purposes other than the purpose of allocation.

(3) These lands may not be sold, transferred, or assigned before the debt is paid in full by the participants or their inheritors or the facility starts production. This matter shall be placed as an annotation in the title deed records. If the land allocation or sale is made to participants that are in company status, the Ministry shall be authorized to take any measures to prevent the sale of the land or transfer of ownership through transactions with speculative purposes before its debt is paid and the facility starts production.

(4) In case of the dissolution of the firm, to which a land was allocated or sold, it shall be possible to transfer the allocation right to the partner(s) of the firm, who bear the capacity of participant. The Ministry shall be authorized to investigate whether or not the transactions

with this regard are collusive and to take the necessary measures according to the result of the subject investigation.

(5) In case of foreclosure sales of the immovable properties that are provided as guarantee by the OIZ and therefore decided to be sold or decided to be sold due to the debt of the participants; such properties may be sold to the buyers with the qualities stipulated in the establishment protocol of the OIZ or to the creditor organization, provided that the receivables of the Ministry and the OIZ are paid in priority. Sales announcement shall also include the participant qualities specified in the establishment protocol.

(6) If the immovable properties are sold to the creditor organization, the creditor organization shall be obliged to sell the immovable property it shall purchase only to those real persons or legal entities with the

qualities stipulated in the establishment protocol of the OIZ within no later than 2 years and it shall be obliged to rent the property only to real persons or legal entities with the same qualities.

(7) If contradiction with the prohibitions related to this matter is determined by courts, without any regard to under whose possession the land is, it shall be redeemed based on its price that was effective on the date of allocation or sale and it shall be allocated or sold to another participant.

(8) If the land is to be sold after the buyer receives its title deed and completes its facility; the OIZ shall be entitled to remove the provisions included in the contract made with the first buyer or add new provisions to the contract, which it shall make with the new buyer.

#### **Return of the allocated land**

**ARTICLE 110 –** (1) The participant may, at any time, withdraw from the purchase of the parcel and reclaim the land allocation payments willingly deposited by it until the end of the construction starting period or after starting construction even though it has deposited the down payment and paid the annual installments. The OIZ shall return the sum of land allocation amounts deposited by the participant until that date. The subject amount shall be paid by being placed in the budget within the next fiscal year following the date of return. The participant may not, by any means, claim any interest or compensation other than this amount. The participants who withdraw from purchasing the land in this manner and receive the monies paid by them shall not have any preferential rights if they apply again.

#### **Rights and obligations**

**ARTICLE 111 –** (1) In case the facilities constructed by the participant before the infrastructure investments of the OIZ are completed are required to be removed or altered in a way that they conform to the project, the participant shall be obliged to observe the decision to be taken by the OIZ in this respect. In such a situation, the participant may not claim any rights, receivables, or compensation under whatever name from the OIZ.

(2) The participant must realize the construction on the land allocated to it in a way to conform to the license granted by the OIZ. In case it is determined that the construction on the allocated land contradicts with the OIZ legislation or the license granted, the participant shall be obliged to correct such contradictions within the period specified by the OIZ. The participant shall agree that otherwise the unused section may be allotted and redeemed.

(3) If the participant fails to complete its construction within the specified period or the additional period granted, the OIZ shall be authorized to cancel the allocation by returning the land allocation price even if the participant has laid the foundation and completed the groundwork.

(4) In case the facility is not completed and the production is not started within the specified period; if the construction has progressed until above the foundation level, the land shall be allocated to a new participant, provided that the price of the constructed section to be determined by consent of the former and new participants is paid within 3 months following the expiry of the period granted and such payment is certified. If the constructed section is not sold by consent at the expiry of the period, it shall be sold by the OIZ based on the price to be determined by an expert to be designated by the relevant Court.

#### **Correction of contradictions**

**ARTICLE 112 –** (1) If the participant acts in contradiction with the determined principles and obligations in its enterprise within the OIZ and insists on these actions in spite of the written notifications of the OIZ regarding period specifications; the OIZ shall be obliged to take all the necessary actions to prevent such actions.

(2) The participant may not claim any rights or receivables from the OIZ, for any reason whatsoever, asserting that it has incurred damages due to the preventive measures taken by the OIZ.

#### **Application**

**ARTICLE 113 –** (1) The provisions that are included in this section and that do not exclusively provide for the use of credit shall also be directly applied for the OIZs that do not use credit from the Ministry whereas the provisions that exclusively govern the use credit shall apply to them *mutatis mutandis*.

## **SECTION TEN**

### **Establishing, Using, and Operating Infrastructure Facilities**

#### **Right to establish, use, and operate infrastructure facilities**

**ARTICLE 114 –** (1) The right and responsibility to establish and operate those required from the infrastructure, general service, social, and similar facilities, such as electricity, drinking and utilization water, and natural gas supply and distribution networks, sewerage and rainwater networks, wastewater treatment facilities, drinking and utilization water treatment facilities, roads inside the OIZ, communication networks, internet service providers, and sports facilities; to realize their distribution and sales by buying them from public and private agencies; and to establish and operate production facilities within this framework with the aim of meeting the requirements of OIZs shall exclusively belong to OIZs. However, pre-treatment facilities must be constructed severally in order to reduce the standards of wastewaters to those acceptable by the shared waste water facility.

(2) OIZs may establish joint-stock companies or become partners of those already established for their activities mentioned in the first paragraph. Contracts of such companies shall include a provision stipulating that the management majority shall remain with the OIZs and that this provision may not be amended.

(3) OIZs that are in physical integrity or geographical vicinity with each other may establish or operate joint infrastructure facilities or benefit from those already established under a protocol to be drawn up between them in line with the decisions they shall take in order to meet their infrastructure requirements. Treatment facilities and waste disposal facilities established by OIZs may also treat or dispose of wastes from outside the OIZs other than their own requirements in order to ensure the economic operation of the facilities, if they have adequate capacities.

(4) A commission to comprise of the representatives of the Provincial Directorate of Environment and Forestry, the relevant OIZ, and of either the chamber of industry, chamber of trade and industry, or chamber of trade depending on their presence shall decide whether or not to accept wastes from outside the OIZ.

(5) The organizations included in OIZs shall be obliged to meet their infrastructure needs from the facilities of the OIZ. Infrastructure needs may not be met from another facility without the permission of the OIZ and facilities may not be severally established with this aim. These organizations may not transfer, assign, or allocate the right to use infrastructure facilities allocated to them to other organizations.

#### **Establishment and operation of drinking and utilization water facilities**

**ARTICLE 115 –** (1) The OIZ may establish and operate the necessary facilities in order to meet its drinking and utilization water requirement or realize their distribution and sales by buying them from public and private agencies.

a) A water service contract shall be drawn up between the OIZ and the participant-subscriber in order for the water distribution service to be provided.

b) Water consumptions shall be determined with the use of water meters sealed by the OIZ.

c) The rate of water shall be accrued based on the consumption recorded on the water meter, which shall be read by the zone directorate. The price of 1 cubic meter of water shall consist of its cost and the water services share. The water services share, on the other hand, shall be determined by reflecting on the cubic meter such costs associated with the project, facility construction, maintenance, repair, and operation of the water tank and pumping stations, maintenance and repair related to any failures that might take place in the transmission and distribution line, meeting of the water requirements of shared facilities and areas, irrigation of shared green areas, personnel wages, and water losses and similar expenses as a result of all sorts of agreements to be made by OIZs in order to supply water.

ç) The water rate shall be deposited in the bank account numbers determined by the OIZ or the OIZ cash desk by the last payment date. The board of directors shall take all the necessary measures in order for the water rate to be paid in due time.

d) Objections by subscribers shall not prevent the payment of the water rate. In addition, in case the subscribers fail to pay their water debts, their water shall be cut without the need for any notification or judgment in this respect. The OIZ may not be held liable for any losses or damages that might be incurred by the subscribers in case their water is cut. If the water meter breaks down without the fault of the subscribers, the amount of water consumption corresponding to the period during which the water meter was out of service shall be determined by the OIZ by taking the average of the last three months' consumptions.

e) Subscribers may not use more water than the amount they requested. If they do, the rate of water for the excess amount of water used shall be collected based on the principles to be determined by the OIZ.

f) If the seal of the water meter is broken, the water meter is damaged or removed, the water is used with an arrangement in which the water meter is not operated, or the numerator is tampered with, the water rate shall be accrued and collected as 6 times the average rate corresponding to the periods during which the subscriber's water meter operated correctly or the average consumption of an equivalent facility if such a rate does not exist. In addition, a criminal complaint shall be placed with the Public Prosecutor's Office about those responsible, their deposit payments shall be recorded as revenue in favor of the OIZ without the need for a judgment, their contracts shall be terminated, and legal proceedings shall be initiated about them. The subscriber may not sell or supply water to another real person or legal entity under whatever name, otherwise its contract shall be terminated without the need for a judgment and its deposit payment shall be recorded as revenue.

g) If water is extracted from underground by the participant, the OIZ shall install a water meter on these water sources and charge a rate lower than the determined water rate.

#### **Establishment and operation of natural gas infrastructure facilities**

**ARTICLE 116 –** (1) The OIZ shall establish and operate the necessary infrastructure to supply the natural gas required by the enterprises located in the Zone and realize the sales of the natural gas it purchases to the said enterprises within the framework of the relevant legislation.

#### **Environmental management system**

**ARTICLE 117 –** (1) The OIZ shall put in practice the Environmental Management System, which it shall prepare pursuant to the relevant legislation.

(2) The OIZ shall work in coordination with the relevant agencies and organizations for the solution of the environmental problems.

(3) The Environmental Management System shall be reviewed by the OIZ every two years or in case new facilities are established or the capacities of the existing facilities are increased.

#### **Waste water management**

**ARTICLE 118** – (1) OIZs shall be responsible for constructing, maintaining and operating wastewater treatment facilities under the information, supervision, and surveillance of the highest civilian authority of the zone and provided that the provisions of the Water

Pollution Control Regulation published in the Official Gazette numbered 25687 and dated December 31, 2004 are complied with.

(2) If the OIZ is within the municipality boundaries and its wastewaters are connected to the municipality's waste water treatment facility, such wastewaters must comply with the municipality's standards of discharge to the canal. In case of direct discharge to the receiving environment outside the boundaries of the municipality, on the other hand, the Water Products Law numbered 1380 and dated March 22, 1971 must be complied with if such

environment is a production field of water products, and if not, conformance to the Water Pollution Control Regulation or the discharge standards established according to regional conditions shall be required.

#### **Wastes, residues, and other substances that shall not be discharged to the sewerage network**

**ARTICLE 119** – (1) Substances, which impair the treatment efficiency of the treatment facility and adversely affect the operation of mud facilities or elimination of mud and those, which corrode the waste water treatment facility or its units, prevent, make difficult, or endanger their functions or maintenance, and harm the personnel working in these facilities as well as the quality of the receiving environment shall be prohibited from being discharged to the sewerage network. The wastes, residues, and other substances listed below may not be discharged to the sewerage network by any means:

a) Particularly inflammable and explosive or poisonous substances, fuel oil, gasoline, naphtha, diesel fuel, benzole, solvents, carbide, phenol, petroleum, poisonous substances, oils, greases, acids, alkalis, heavy metal salts, pesticides or similar toxic chemical substances, bloody wastes excluding the diluted blood resulting from processes after washing, and substances carrying pathogens,

b) Any substance which can transform to the gaseous phase, create smoke, odor, health risks due to poisonous effects and therefore prevent entrance to the canals, as well as maintenance and repair,

c) Hair, feather, fiber, sand, cinder, soil, marble and marble powder, metal, glass, trash, debris, animal feces, kitchen leftovers, cellulose, tar, fodders, sawdust, metal and wood pieces, carcasses, paunch contents, grape pulp, fruit pulp, fermented wastes, mud, ice remnants, paper plates and cups, milk containers, plant wastes, rags, wood, plastics, fertilizers, oil cakes, residues of animal feed, and all sorts of similar solid substances and materials that might cause blockage in the canal network or prevent the normal flow of water and the functioning of the canal,

ç) Any corrosive substances that would damage or abrade the canal structure, alkalis, acids, wastes with a pH value of lower than 6.5 and higher than 10, which may create a sulphate concentration level of higher than 1,700 mg/lit in the sewerage system they are discharged to, anionic surface active substances of whatever flow rate, which may create foam in the canal network, detergent waters with a concentration level of higher than 400 mg/lit,

d) Any substances the temperature of which ranges between 5 °C and 40 °C and which, precipitate, solidify, transform into viscous state, or which might create solid or viscous layers on the walls of the canal,

e) Substances with radioactive characteristics,

f) All wastes classified as hazardous and harmful wastes pursuant to the standards of the World Health Organization and other effective international standards as well as the national legislation and standards,

g) When discharge to the sewerage system and to the receiving environment outside the land is concerned, the pre-treatment or treatment facility mud and the mud created in storage and septic tanks,

ğ) All sorts of solid wastes and residues,

h) Cooling waters that do not contain contaminating substances without the written permission of the OIZ.

(2) When discharge to the sewerage system and to the receiving environment outside the land is concerned, the pre-treatment or treatment facility mud and the mud created in storage and septic tanks shall be removed to places to be determined by the OIZ and by taking the appropriate technical measures.

(3) The participant shall be directly liable for any and all damages and losses that might occur if the wastes specified in this article are discharged to the OIZ sewerage system.

#### **Management of waste water infrastructure facilities**

**ARTICLE 120** – (1) The Waste Water Infrastructure Facilities Instruction prepared by the OIZ

a) shall specify the participants, who shall perform treatment and the amount of wastewater they shall treat depending on the standards of discharge to the canal. Determination of treatment ratios shall be based on laboratory studies and academic reports.

b) shall state that such treatment ratios might be rearranged in case of production increase, change of production technologies, or change of processes.

c) shall include the calculation method for the participation shares in the operation costs of the wastewater treatment facility to be established for the OIZ.

**Contribution of participants to the initial investment and operation cost of the wastewater treatment facility**

**ARTICLE 121** – (1) Participants shall contribute to the investment of the joint wastewater treatment facility based on the flow rate and pollution load ratios to be determined by the board of directors by taking into consideration the size of the parcel at a rate of 25% and the technical characteristics of the wastewater treatment facility at a rate of 75%. Whether or not the participant has put its facility in operation shall not be taken into consideration in the collection of the participation shares in this investment cost.

(2) The participation shares in the operating expenses of the treatment facility, on the other hand, shall be determined by the board of directors by taking the waste water flow rates and pollution parameters into consideration.

(3) Municipalities shall not collect any wastewater rates under whatever name from the OIZs that operate wastewater treatment facilities.

**Connection permission certificate**

**ARTICLE 122** – (1) Participants shall construct the pre-treatment/treatment facility and the inspection chamber if required before the wastewater connection is made to the sewerage system and they shall realize the connection to the sewerage system under the supervision of the OIZ. Then they shall apply for the "Connection Permission Certificate".

(2) Composite samples for 24 hours shall be taken for a maximum period of 30 days upon the start of production and they shall be analyzed by the OIZ or an institution to be approved by the OIZ in order to determine the pollution parameters of the facility, provided that the cost of such analyses is paid by the participant.

(3) The OIZ shall decide whether or not pre-treatment shall be required by getting checked the conformance of the facility's wastewater with the "Standards of Discharge to Canal", which shall be determined according to the waste water treatment facility inlet parameters.

(4) The board of directors of the OIZ shall grant a maximum period of 6 months to the participant to obtain the connection permission certificate. The board of directors of the OIZ may increase or decrease this period if deemed necessary. The connection permission certificate may not be granted to any participants unless the standards of discharge to the canal are achieved.

(5) If the participant fails to obtain the connection permission certificate within a maximum period of 6 months, it shall be deemed to have agreed to any sanctions to be applied by the OIZ.

(6) The technical and administrative liability for the information included in the connection permission certificate shall belong to the participant.

(7) The inspection chamber shall be designed with a size that would allow the placement of the flow meter, the pH measuring device, and similar devices of measurement and as specified by the OIZ. The participant shall be obliged to preserve the treatment center

and the inspection chamber in good condition, if any, and to keep the measurement facilities ready for inspection at all times.

(8) The OIZ may request the replacement of the technical personnel in charge, whose name is given in the connection permission certificate, whenever it deems necessary.

(9) The OIZ may perform or get other to perform the analyses it requests independent from the measurement range specified in the connection permission certificate whenever it deems necessary, provided that the cost of such analyses are borne by the participant.

(10) If the participant has a wastewater treatment facility, it shall provide the technical information and documents related to such facility to the OIZ in the form of a report. Any changes that might be made in the capacity or the process of the wastewater treatment facility shall be notified to the OIZ in advance. The inlet flow rate and pollution parameter values of the wastewater treatment facility shall be submitted to the OIZ in the form of monthly reports.

(11) The OIZ may require additional measures for the sources, where sudden discharges or spills may take place or which it deems necessary.

(12) It shall be prohibited to dilute wastewaters with rain waters, cooling waters, lightly polluted washing waters, and similar lightly polluted waters in order to achieve the discharge standards and to eliminate the requirement for pre-treatment. With this aim, the sewerage system in OIZs shall be constructed in the form of a detached system. The rain water outlets of the participants shall be connected to the rain water drainage network after the water is passed through stilling basins and oil deflectors.

(13) No unauthorized official or private persons or organizations may touch the sewerage system, open the manhole covers of the canal networks, excavate the places through which the system passes, displace the networks, construct connection canals, or connect to the network system without the written permission of the OIZ. Water may not be taken from the sewerage facilities to be used for any purpose whatsoever.

(14) Connection permission certificates shall be valid for periods of three years. Those participants who shall make changes in the production amount and arrangement or type of activity shall be obliged to renew the certificate by applying to the OIZ.

#### **Package and solid waste management**

**ARTICLE 123 –** (1) The Waste Control Instruction prepared by the OIZ shall specify where and how the disposal of all sorts of wastes created as a result of the activities of the participants shall be realized.

(2) If the solid wastes created in the OIZ are discharged to the municipality, the environmental legislation must be complied with.

(3) Participation shares in the initial investment and operating costs arising from the disposal of solid wastes as well as the calculation method based on the types and amounts of the solid wastes shall be included in the Waste Control Instruction.

(4) The cost arising from the removal of solid wastes shall be paid by the participant.

(5) Participants, who produce package wastes, shall be obliged to collect the plastic, metal, glass, paper, carton, composite, and similar package wastes, to decompose them at their sources, and give them to the OIZ. The OIZ shall collect, store, transport, and utilize these wastes in compliance with the environmental legislation.

#### **Air quality management**

**ARTICLE 124 –** (1) Disposal of dust, gas emissions, and similar wastes that might cause air pollution as a result of the activities of the participants shall be realized in compliance with the Regulation on the Control of Air Pollution Arising from Heating, which was published in the Official Gazette numbered 25699 and dated January 13, 2005, the Regulation on the Control of Air Pollution Arising from Industrial Facilities, which was published in the Official Gazette numbered 26236 and dated July 22, 2006, and the Instruction on the Protection of Air Quality prepared by the OIZ based on these Regulations.

(2) Emission permissions shall be obtained at the stage of starting production pursuant to the said regulations.

#### **Noise management**

**ARTICLE 125 –** (1) Noise levels that shall occur as a result of the activities of the participants shall be lowered in compliance with the Regulation on the Assessment and Management of Environmental Noise, which was published in the Official Gazette numbered 26809 and dated March 7, 2008, and the Instruction on the Noise Control Instruction prepared by the OIZ based on this Regulation.

#### **Hazardous and medical waste management**

**ARTICLE 126 –** (1) The OIZ shall be authorized to ensure the participants' compliance with their obligations and to supervise them within the framework of the Regulation on the Control of Hazardous Wastes, which was published in the Official Gazette numbered 25755 and dated March 14, 2005, and the Regulation on the Control of Medical Wastes, which was published in the Official Gazette numbered 25883 and dated July 22, 2005.

(2) Participants shall store their hazardous wastes and medical wastes, if any, on a temporary basis, get them transported by licensed carriers, and disposed of in licensed facilities.

(3) In order for immediate response to be given at the time of any accident, the storage containers must be constructed above the ground. A waste collection depot shall be constructed in order to prevent the polluted water from leaking into the underground and from polluting the soil in the surroundings.

#### **Management of hazardous chemical substances and products**

**ARTICLE 127 –** (1) The OIZ shall be authorized to ensure the participants' compliance with their obligations and to supervise them within the framework of the Regulation on the Control of Hazardous Substances and Products, which was published in the Official Gazette numbered 21634 and dated July 11, 1993.

(2) Hazardous chemical substances and products shall be stored in compliance with the conditions specified in the said Regulation.

(3) The depots where hazardous chemical substances and products are placed shall be equipped with the necessary temperature and insulation, as well as lightning protection, ventilation, alarm, and fire extinguishing systems and they shall be constructed with materials suitable for the intended purpose.

(4) Participants in the OIZs, where a fire station is established, shall implement the measures to be taken against fire and explosions, which shall be required by the fire station.

#### **OIZ fire defense system**

**ARTICLE 128 –** (1) OIZs shall prepare and implement guidelines that specify the works and processes to be realized in situations that require emergency response such as security and protection from fire and disasters based on the sectoral structure, geographical location, and similar conditions. In addition, they may establish Fire Stations pursuant to Additional Article 9 of the Civil Defense Law numbered 7126



and dated June 9, 1958 and other relevant legislation. In such a situation, their fire security and competence practices shall be carried out by their own fire fighting groups.

(2) Enterprises in the OIZs, where a fire station is established, shall be obliged to implement the measures to be taken against fire and explosions, which shall be required by the fire fighting group, and to fulfill the provisions related to the Regulation on the Protection of Buildings from Fire, which was published in the Official Gazette numbered 26735 and dated December 19, 2007.

(3) Each enterprise shall be obliged to take the necessary measures in a way to provide the first response within its own structure and to obtain the "Competence Certificate against Fire and Explosions" from the OIZ.

(4) Fire training and exercise as well as the relevant certifications with the aim of enabling the employers of the enterprises to provide the first response in case of a fire shall be realized by the fire station of the OIZ, if any. In addition, enterprises shall deliver the plan showing their depots, where explosive, flammable, combustible, and chemical substances are stored as well as a copy of the "emergency action plan" prepared within the structure of the enterprise to the OIZ.

## **SECTION ELEVEN**

### **Tender Principles for OIZs that Use Credit from the Ministry**

#### **Scope**

**ARTICLE 129 –** (1) All sorts of procurement, construction, and service works, the costs of which are met by the OIZs with the credits they obtain from the Ministry, shall be subject to the provisions of the Regulation. The approval of the Ministry must be obtained before the tender.

#### **Tender procedures**

**ARTICLE 130 –** (1) Tenders shall be realized by announcement and sealed bid procedure. However, the tender may be realized by receiving sealed bids from certain bidders and then negotiating on the subject bids in small-scaled reinforcement constructions, material procurement, service procurement, and similar works, provided that the permission of the Ministry is obtained and the principles to be determined by the Ministry are complied with.

#### **Conditions for being eligible to participate in the tender**

**ARTICLE 131 –** (1) Those, who shall participate in tenders to be realized pursuant to the Regulation, must have a legal residential address, bear the necessary qualities and qualifications, and provide the required guarantees and documents.

#### **Those who are not eligible to participate in the tender**

**ARTICLE 132 –** (1) Those listed below may not participate in tenders, either directly or indirectly or on behalf or themselves or others:

a) Those permanently or temporarily prohibited from participating in public tenders pursuant to the provisions of the Public Procurement Law numbered 4734 and dated January 4, 2002, the Public Procurement Contracts Law numbered 4735 and dated January 5, 2002, and other laws and those who are convicted for crimes that are covered within the scope of the Anti-Terrorism Law numbered 3713, organized crimes, or the crime of bribing public officials at home or in a foreign country,

b) Those, who are determined to have undergone fraudulent bankruptcy,

c) The OIZ tender authorities and the persons appointed in boards with this authority,

ç) Those assigned to prepare, carry out, finalize, and approve all sorts of tender procedures related to the work that constitutes the subject matter of the OIZ tender,

d) Spouses of the persons specified in sub-clauses (c) and (ç), their relatives by blood up to the third degree, relatives by marriage up to the second degree, their adopted children and adoptive parents,

e) Partnerships and companies of the persons specified in sub-clauses (c), (ç), and (d), excluding joint-stock companies, in the board of directors of which they are not appointed or more than 10% of the capital of which they do not own.

(2) Contractors, who carry out the consultancy services regarding the work that constitutes the subject matter of the tender, may not participate in the tender of the subject work. This prohibition shall also apply to their companies, with which they have partnership or management relationships and more than half of the capital of which is owned by them. In addition, organizations such as foundations, unions, or funds, which are included within the structure of or related to the OIZ, without any regard to their purpose of establishment, as well as the companies of which they are partners, may not participate in the subject tender.

(3) Bidders, who participate in the tender despite these prohibitions, shall be disqualified and their bid bonds shall be recorded as revenue. In addition, if the contract is awarded to any one of these bidders as a result of inability to determine this situation during the evaluation stage of the bids, the guarantee provided by such bidder shall be recorded as revenue and the tender shall be cancelled.

#### **Preparation of the tender file**

**ARTICLE 133 –** (1) The tender specifications, contract draft, and technical specifications that state all sorts of characteristics of the works, which constitute the subject matter of the tender, shall be prepared by the OIZ based on the criteria to be determined by the Ministry and the tender file shall be created.

(2) Besides the special and technical conditions to be stipulated depending on the nature of the work, the following information must also be specified in this file:

- a) Name, nature, type, and amount of the work,
- b) Estimated price, amount and conditions of the bid bond, and conditions for the performance bond,
- c) Tender procedure, procedure of receiving bids, date and place for submission of bids,
- ç) Place, date and time of the tender,
- d) Conditions related to the insurance of the work and the work place,
- e) Those who are not eligible to participate in the tender,
- f) Place of the work, methods and conditions related to the delivery and receipt of the work,
- g) Dates of commencement and completion of the work and penalties to be applied in case of delay,
- ğ) Qualifications and competence criteria required to be met by the bidders and the documents required to be provided by them,
- h) The statement that the administration shall be free to realize, postpone, or cancel the tender,
- ı) The party to pay the taxes, duties, and charges,
- i) Place, method, and term of payment of advance payment and conditions related to whether or not an advance payment shall be given, and the amount of such advance payment,
- j) Procedure for paying the price difference due to changes in the materials and unit prices of the works that constitute the subject matter of the tender, and if such a payment shall be made, the method of payment for the subject price difference,
- k) Situations and conditions under which a period extension shall be granted,
- l) Procedure for the settlement of disputes,
- m) Name, address, telephone and fax numbers of the OIZ,
- n) Principles concerning the preparation and submission of bids as well as opening of outer and inner envelopes,
- o) Validity period of the bids,
- ö) Whether or not joint-ventures and consortiums may participate in the tender,
- p) Whether or not the tender is exclusively open to domestic bidders,
- r) Procedure for finalizing the tender decision and the process of execution of the contract.

#### **Estimated price**

**ARTICLE 134 –** (1) The estimated price shall be the price determined in the summary of estimates, which comprise of the unit prices, analyses, estimated and fixed costs published by the relevant institutions and organizations according to approved projects and which are based on the quantities that cover the constructions to be realized.

(2) Preparation works of the projects that constitute the basis for the estimates and the estimates, which are prepared by the project owner, must be monitored by the zone director and the control engineer, they must be examined and checked and signed by them together with the members of the board of directors, who are authorized to represent and bind the OIZ. The responsibility for any mistakes or alterations in the projects and estimates shall belong to the board of directors.

(3) Estimated prices that are endorsed by the board of directors and approved by the Ministry shall constitute the price that shall be taken as basis for the tender. The Ministry shall be authorized to make any amendments it deems appropriate in the summary of estimates and its attachments and to keep some constructions outside the scope of the credit. The OIZ shall be obliged to observe such amendments to be made without any changes. The OIZ may only make construction amendments, provided that it does not use the Ministry credit.

#### **Announcement of the tender and provision of the tender file**

**ARTICLE 135 –** (1) The works that constitute the subject matter of the tender shall be announced by being published twice in both the Official Gazette and the local newspapers. The period between the first announcement to be made in the newspaper and the date of the tender may not be less than 15 days and the period between the final announcement and the date of the tender may not be less than 5 days. The tender shall also be announced at the web page of the Ministry.

(2) Whether the tender file shall be provided in return for a fee or without any charge and if a fee is to be charged, the sales price of the tender file as well as the place of provision shall be specified in the tender announcement.

#### **Matters that must be specified in the announcement**

**ARTICLE 136 –** (1) The following matters must be specified in the announcement:

- a) Name, nature, place, and estimated price of the work that constitutes the subject matter of the tender,
- b) Place where the tender file and its annexes are to be obtained and the relevant conditions,
- c) Place, date and time of the tender,
- ç) Tender procedure, and the procedure of receiving bids,
- d) Amount of the bid bond,
- e) Qualifications and competence criteria required to be met by the bidders and the documents required to be provided by them,

f) Date and time by which the bids shall be submitted and the place of submission,

g) Name, address, telephone and fax numbers of the OIZ.

#### **Guarantee and assets accepted as guarantee**

**ARTICLE 137 –** (1) A bid bond not less than 7% of the estimated price and a performance bond not less than 14% of the tender price of the work that constitutes the subject matter of the tender shall be received from the bidders.

(2) Assets that shall be accepted as bid or performance bonds are listed below:

a) Turkish Currency in circulation,

b) Letters of guarantee given by banks,

c) Domestic Government Bonds issued by the Undersecretariat of Treasury and documents drawn up to replace them.

(3) Guarantees other than letters of guarantee shall be deposited in the bank accounts of the branches to be determined by the OIZ and their receipts shall be placed in the tender file.

#### **Tender commissions**

**ARTICLE 138 –** (1) Tender commissions shall consist of a total of seven persons comprising a chairman and four members to be elected by the enterprising committee from among its members and a technical and an accountant member. Observer members specialized in their respective fields from other institutions and organizations may be included in the commission, if necessary. Observer members shall not have voting rights.

(2) The commission shall convene with the participation of all of its members and take decisions by absolute majority. Abstention votes may not be used in taking decisions. Any member not agreeing with the decision shall state his/her justification in the minute of dissent. Decisions taken shall be recorded in minutes.

(3) The OIZ may apply for the tender to be realized at the Ministry, by a commission to be established by the Ministry. If the tender is held at the Ministry, the Tender Commission shall comprise of five Ministry personnel, one of whom shall be the Chairman of the Commission, and two members to represent the OIZ.

(4) Qualification and tender shall be realized by the same commission.

#### **Preparation, submission, and evaluation of bids**

**ARTICLE 139 –** (1) Preparation and submission of bids:

a) All documents required as a condition of being able to participate in the tender shall be placed in an envelope together with the inner envelope containing the letter of bid. The name, surname or trade name as well as the full notification address of the bidder and the work to which the bid belongs shall be written on the envelope. The section, where the envelope is sealed shall be signed and/or stamped by the bidder.

b) Letters of bid shall be submitted in writing and in signed form within a sealed envelope. It must be stated in the letter of bid that the tender document was read and accepted as a whole, the discount rate or the amount of the bid must be explicitly written both in letters and figures, there must be no scrapings, erasures, or corrections on the bid, and it must be signed by the authorized persons by placing their names, surnames or trade names.

c) Bids shall be submitted by the time of the tender specified in the tender document against serial numbered receipts. Bids submitted after this time shall not be accepted and they shall be returned without being opened. Bids may also be sent by registered mail. Those bids that shall be sent by mail must be received by the administration by the time of the tender. Bids that are not received by the administration due to delays of mail shall not be processed or evaluated.

ç) Bids that are submitted may not be taken back or changed for any reason whatsoever, except for drawing up addendums

(2) Receipt and opening of bids:

a) Bids shall be submitted by the time of the tender specified in the tender document. Bid envelopes shall be examined by the tender commission according to their order of receipt. During this examination, it shall be checked whether the name, surname or trade name as well as the full notification address of the bidder, the work to which the bid belongs, and the full address of the tender commission was written and whether the section, where the envelope is sealed, is signed and/or stamped by the bidder.

b) Outer envelopes shall be opened in front of the bidders and those present according to their order of receipt and the names of the participant firms shall be read. The inner envelopes, which contain the letters of bid of the bidders, shall be set aside without being opened to be evaluated at the end of the qualification. The session shall be closed to the bidders in order for the documents inside the outer envelopes of the bidders to be evaluated by the tender commission by stating the date and time when the qualification results shall be announced and the letters of bid shall be opened.

(3) Evaluation of the bids:

a) Evaluation of the outer envelope: The outer envelope documents of the bidders as well as the annexes that must be attached with these documents pursuant to the relevant legislation shall be evaluated by the tender commission and whether or not they conform to the competence criteria, which determine their capacities to be able to perform the work that constitutes the subject of the tender, and to the conditions specified in the tender document shall be examined.

b) Opening of the inner envelopes: The outer envelope examination results and the reasons for the disqualification of the bidders, who are not deemed qualified, shall be announced together with the relevant justifications in front of the bidders and those present on the date and at the time determined during the first session. The inner envelopes that belong to the bidders, who are disqualified, shall be returned without being opened. The inner envelopes of those, who are deemed to be qualified by determining that they have submitted all the required outer envelope documents, shall be opened in order and the bidders and the discount rates proposed by them shall be announced.

c) The evaluations made by the tender commission related to these procedures shall be recorded in minutes.

(4) Determination of the most advantageous bid in economical terms:

The highest rate of discount or the most economical bid price offered among the valid bids determined as a result of the evaluations conducted during the tender shall be considered as the most advantageous bid in economical terms. In situations where the same discount rate is offered by several bidders and they are understood to be the most advantageous bids in economical terms, the most advantageous bid in economical terms shall be determined by evaluating the "work experience documents" submitted to the tender commission as elements other than price.

#### **Whether or not to hold the tender**

**ARTICLE 140** – (1) The tender commission shall evaluate the bidders within the principles of the tender documents. The OIZ or the Ministry, if the tender is realized at the Ministry, shall be entitled to reject all the bids that are submitted and cancel the tender upon the decision of the tender commission. The OIZ or the Ministry shall not enter into any obligations due to the rejection of all the bids.

#### **Finalization and drawing up of the contract**

**ARTICLE 141** – (1) Finalization of the tender:

The contract shall be awarded to the bidder of the most advantageous bid in economical terms. The tender commission shall determine its justified decision in line with these principles and submit it for approval.

(2) Approval of the tender decision:

a) Documents proving that the bidder who is awarded with the contract is not in situations listed in sub-clauses (a), (b), (c), (d), (e), and (g) of the fourth paragraph of article 10 of the Law numbered 4734 shall be required to be submitted before the tender decision is approved. The bidder, who is awarded with the contract, shall be obliged to submit the subject documents within no later than 7 days. The tender decision shall be approved or rejected by explicitly stating its justification within no later than 21 days following the date of decision.

b) In case the bidder awarded with the contract does not submit the above-mentioned documents or if it is determined to have been prohibited from participating in public tenders, the tender decision shall be cancelled and the bid bond of the subject bidder shall be recorded as revenue. The tender shall be considered valid if the decision of the commission is approved and invalid if it is cancelled.

(3) Notification of the finalized tender decision:

a) The result of the tender shall be notified to the bidder, who is awarded with the contract or its attorney against their signature or by registered mail within no later than 10 days following the approval date of the tender decision. The 7<sup>th</sup> day following the placement of the letter in the post shall be considered as the notification date of the decision.

(4) Invitation for contract and performance bond:

a) The bidder, who is informed of the tender decision and awarded with the contract, shall be obliged to provide the performance bond to be recorded in the contract in the amount specified in the tender file and sign the contract through the channel of the notary public within 10 days following the notification.

b) If the bidder does not comply with these requirements, the tender shall be cancelled without the need for making a formal protest or obtaining a judgment, the performance bond shall be recorded as revenue, and the bidder shall be prohibited from participating in tenders related to works to be performed with the Ministry credit for a period of 2 years.

(5) Duty and responsibility of the bidder in making the contract:

a) The bidder who is awarded with the contract shall be obliged to sign the contract by providing the performance bond. The performance bond shall be returned immediately after the execution of the contract. If these requirements are not complied with, the performance bond of the bidder, who is awarded with the contract, shall be recorded as revenue without the need for making a formal protest or obtaining a judgment.

(6) Duty and responsibility of the OIZ in making the contract:

a) In case the OIZ fails to fulfill its obligation with regard to the making of the contract, the bidder may withdraw its commitment by stating the situation with a 10-day notary public notification within no later than 5 days following the expiry of the period specified in this Regulation. In such a case, the performance bond of the bidder shall be returned.

(7) Finalization of the tender with a contract:

a) The contract prepared by the OIZ in compliance with the conditions specified in the tender document shall be signed by the OIZ authority and the contractor and registered by getting it certified by the notary public.

#### **Exceptions**

**ARTICLE 142 –** (1) The relevant provisions of the public procurement legislation shall apply mutatis mutandis for other matters that are not included in the Regulation and the tender file.

(2) The OIZs that do not use the Ministry credit and private OIZs shall be outside the scope of section eleven of the regulation related to tenders.

## **SECTION TWELVE OIZ Senior Organization**

#### **Purpose**

**ARTICLE 143 –** (1) The purpose of the OIZ Senior Organization is to enable the OIZs to help each other and solve their common problems.

#### **Establishment**

**ARTICLE 144 –** (1) The OIZ Senior Organization shall be established upon the approval of the Protocol of the OIZ Senior Organization prepared with the participation of the OIZs that have gained legal personality.

(2) The Protocol of the OIZ Senior Organization shall contain the name, address, and purpose of the Senior Organization, the names of the founding members and the organizations represented by them, conditions of membership, members authorized to represent and bind, the condition of effectiveness, signatures and date, the petition for submission to the Ministry, and the section for the approval of the Ministry.

(3) The new OIZs to be established as well as those to participate in the OIZ Senior Organization subsequently shall be accepted for the membership of the OIZ Senior Organization, upon their application with a letter stating that they accept all the obligations included in the Protocol of the OIZ Senior Organization.

(4) The central office of the OIZ Senior Organization is in Ankara.

(5) No organizations other than the OIZs that have gained legal personality may become a member of the OIZ Senior Organization.

#### **Participation in the OIZ Senior Organization**

**ARTICLE 145 –** (1) The OIZ representatives, who shall participate in the OIZ Senior Organization as members, shall be elected from among the enterprising committee, board of directors', or general assembly members of the OIZs depending on their sizes as

- a) 1 person up to 250 hectares,
- b) 2 persons from 251 to 500 hectares,
- c) 3 persons from 501 to 750 hectares,
- ç) 4 persons from 751 to 1,000 hectares,
- d) 5 persons from for 1,001 hectares and above.

Substitute members equal to the number of permanent members shall also be elected during the same election. Substitute members shall complete remaining terms of duty.

#### **Bodies of the OIZ Senior Organization**

**ARTICLE 146 –** (1) The OIZ Senior Organization shall consist of the following bodies:

- a) General assembly,
- b) Board of directors,
- c) Board of auditors,
- ç) General secretariat.

#### **General Assembly**

**ARTICLE 147 –** (1) The general assembly shall convene as ordinary or extraordinary with the participation of the OIZ representatives.

(2) Ordinary general assembly meetings shall be held within the first six months of every year.

(3) The extraordinary general assembly shall convene with a call for meeting whenever the activities of the OIZ Senior Organization or the provisions of the Law, Regulation, and the Establishment Protocol of OIZ Senior Organization require.

(4) General assembly meetings shall be held at the place where the OIZ Senior Organization is located.

#### **Bodies authorized to call the general assembly for meeting**

**ARTICLE 148 –** (1) The General Assembly shall be called for meeting by the board of directors.

(2) The call may be made by the board of auditors or the Ministry whenever necessary.

(3) In addition, the general assembly shall be called for meeting by the board of directors within 10 days upon the request of at least 1/10 of the number of total members, provided that the number of such members is not less than thirty. This application shall be made jointly and by notification through the notary public.

(4) If this request is not fulfilled by the board of directors in time and if a result cannot be obtained from neither the applications made by the board of auditors nor the ones in the manner specified above, those requesting the meeting may apply to the courts of Ankara in order to obtain permission to call the general assembly for meeting themselves. By taking the request into consideration, the court shall determine the agenda, the list of participants, who shall attend the general assembly meeting, and the party that shall meet the expenses of the meeting.

#### **Form of call for meeting**

**ARTICLE 149 –** (1) Calls for ordinary and extraordinary meetings shall be made by registered mail or delivery against signature.

(2) The call shall be made at least 15 days before the date of the meeting. The activity reports of the boards of directors and auditors, the balance sheet, income-expense or profit/loss tables, the estimated budget and the work program as well as other information and documents that are considered appropriate shall be sent together with the call, which shall contain the place, date, time, and agenda items of the meeting. A copy each of these documents shall be available during the general assembly meeting.

(3) The call shall also contain the date, time, and place of the next meeting to be held in case majority cannot be achieved at the first meeting. The time between the meetings may not be less than 7 and more than 15 days.

(4) The dates of announcement and meeting shall not be included in the calculation of these periods.

#### **Inability to hold general assembly meetings**

**ARTICLE 150 –** (1) A general assembly meeting cannot be held in the following situations.

a) The matters specified in article 149 have not been fulfilled,

b) At least one person each from the boards of directors' and auditors' members is not present.

(2) However, if all the members are present and there are no objections, the meeting may be held even if the provisions regarding the call for meeting are not complied with, provided that the other provisions concerning general assembly meetings are reserved.

(3) The condition specified in sub-clause (b) of this article shall not be required in general assembly meetings held upon the decision of the court and call by the Ministry.

#### **Ministry representative**

**ARTICLE 151 –** (1) At least one representative shall be present at the ordinary and extraordinary general assembly meeting to represent the Ministry.

(2) The Ministry representative shall supervise whether or not the meeting is held in compliance with the Law, Regulation, and the Establishment Protocol of the Senior Organization and send a copy of each of the documents proving that that call for meeting is made according to the relevant procedure as well as the list of participants and the general assembly minutes signed by him/her to the Ministry.

#### **Application to the Ministry and the documents to be sent**

**ARTICLE 152 –** (1) The date, place, and agenda of the general assembly shall be notified to the Ministry in writing at least 30 days before the meeting.

(2) The document proving that the fee in the amount determined by the Ministry for the representative is deposited in the account to be opened in the Turkish Ziraat Bank in Ankara in the name of the General Directorate shall be enclosed with this notification and the appointment of a representative shall be requested.

#### **Agenda of the General Assembly**

**ARTICLE 153 –** (1) The agenda of an ordinary general assembly meeting shall include the following items:

a) Determination of solidarity and common problems among the OIZs,

b) Reading of the boards of directors' and auditor's activity reports,

c) Reading of the balance sheet and the income-expense table,

ç) Discussion of the boards of directors' and auditor's activity reports, the balance sheet and the income-expense table,

d) Release of the boards of directors' and auditor's members,

e) Election of new members to replace the boards of directors' and auditor's members, whose terms of office have expired,

f) Discussion and decision on the next year's budget and work program,

g) Discussion on other matters, provided that they are explicitly written in the agenda.

(2) The agenda of the extraordinary general assembly meeting shall be determined according to the purpose of the call.

(3) Any matters to be notified jointly and through notary public notification at least 10 days before the date of the general assembly meeting by at least 1/10 of the number of total members shall also be included in the agenda.

(4) No matters that are not included in the agenda may be discussed at the meeting. However, upon the written request of at least 1/10 of the members, following the election of the Presiding Board and before passing to the discussion of the agenda items; matters related to

a) Election of the account investigation commission,  
b) Postponement of the examination and discharge of the balance sheet,  
c) Call of the general assembly for a new meeting,  
g) Cancellation of the board of directors' resolutions that are claimed to be in contradiction with the Law, Regulation, Establishment Protocol of the Senior Organization, good faith principles, and general assembly resolutions,

d) Dismissal of the boards of directors' and auditor's members and election of new members to replace them

shall be included in the agenda with the acceptance of the absolute majority of those participating in the General assembly.

(5) In addition, items may be added to the agenda if all the participants are present and there are no objections from any of them.

#### **List of participants**

**ARTICLE 154 –** (1) The board of directors shall be obliged to prepare, before each general assembly meeting, a list of participants showing the names and residences of all members as well as the names of the OIZs they represent and containing the sections to be signed as principal or by attorney.

(2) This list shall be signed by those attending the meeting, the chairman and members of the presiding board and by the Ministry representative by writing their names.

#### **Meeting and decision quorum**

**ARTICLE 155 –** (1) At least two thirds of the members must be present at the meeting in order for the general assembly to convene and discuss the items of the agenda. If a sufficient number of participants are not present during the first meeting, then quorum shall not be required at the second meeting.

(2) Resolutions at general assembly meetings shall be taken with the votes of the absolute majority of those, who signed the list of participants.

#### **Opening of the General Assembly meeting and the presiding board**

**ARTICLE 156 –** (1) The general assembly meeting shall be opened by the persons authorized by the body making the call upon the determination that the application for the presence of the Ministry representative is duly made and the relevant actions are taken in compliance with the regulation and after achieving the quorum for the meeting. Then, a chairman of the presiding board and a deputy chairman as well as a sufficient number of secretary members and a vote collector, if necessary, shall be elected.

(2) The chairman and members of the presiding board must be elected from among the participants or representatives.

#### **Voting rights and representation at the General Assembly**

**ARTICLE 157 –** (1) The OIZs shall be represented at the general assembly of the OIZ Senior Organization by the members elected as specified in article 146 of the Regulation. Each representative shall have one voting right. A member may assign an attorney to use the vote of only one other member with a notary certified power of attorney.

(2) Chairmen and members of the boards of directors and those who are involved in the performance of the OIZ Senior Organization's activities in any manner whatsoever may not participate in voting for decisions concerning the release of the board of directors. Members of the board of auditors may not exercise voting rights in their own releases.

#### **Voting procedure**

**ARTICLE 158 –** (1) Votes shall be used by raising hands at the general assembly. However, if decided with by the absolute majority of those participating in the general assembly, secret balloting may be realized for any matter. If there are several candidates, the elections shall be held by secret balloting using a cell and a box and with the open counting procedure.

#### **Non-release of the bodies**

**ARTICLE 159 –** (1) In case the boards of directors' and auditors' members are not released, their terms of duty shall be considered to have expired and an election shall be considered to have been added to the agenda and these boards shall be elected again. The boards of directors' and auditors' members, who are not released, may not be re-elected for these bodies at the same general assembly.

(2) Moreover, an account investigation commission is established for investigating the matters regarded as holdbacks for non-release or the board of directors to be elected is commissioned as the account investigation commission. The account investigation commission shall submit its report to the knowledge and approval to the members of extraordinary general assembly members within 3 months at the latest.

(3) A copy of the subject report shall be given to the boards of directors or auditors that are not released to provide them with the opportunity to defend themselves.

(4) In order for a legal liability suit to be filed against the boards of directors' and auditors' members, who are not released, a resolution in this direction must be taken at the general assembly. If anything constituting a crime is determined in the report of the account investigation commission, the board of

auditors shall file a criminal complaint against those concerned within 1 month following the date of general assembly resolution.

#### **Minutes of the General Assembly**

**ARTICLE 160** – (1) Minutes containing the elections held and resolutions taken by the members shall be drawn up in order for the general assembly meetings to be valid. Those opposing the resolutions taken during general assembly meetings shall get their oppositions recorded in the minutes together with their justifications. The number of those participating in the meeting as principal and by attorney as well as the number of votes used shall also be given in the minutes.

(2) Minutes of the general assembly shall be signed by the chairman and members of the presiding board and by the Ministry representative.

#### **Announcement of General Assembly resolutions**

**ARTICLE 161** – (1) The documents proving that the call for meeting is realized in compliance with the relevant procedure as well as the list of participants and the minutes of the general assembly meeting shall be posted at the building where the OIZ Senior Organization operates for a period of 15 days starting from the date of meeting. A copy of the announcement shall be sent to the Ministry at the end of the subject period.

#### **Annulment of General Assembly resolutions**

**ARTICLE 162** – (1) The persons written below may apply to the relevant court against general assembly resolutions claiming that they are in contradiction with the matters specified in the Law, Regulation, and the Establishment Protocol of the OIZ Senior Organization and good faith principles within 30 days starting with the date of the meeting:

a) Participants, who were present at the meeting, opposed to the resolutions, and got this opposition recorded in the minutes, who were not allowed to use their votes in an unjust manner, or who claim that the call for meeting was not made in compliance with the relevant procedure, the agenda was not announced and notified as required, or that persons, who were not authorized to attend the general assembly meeting, participated in the taking of the resolution,

b) Board of directors,

c) Each of the boards of directors' and/or auditors' members, if they are personally responsible for the enforcement of the resolutions.

(2) The fact that an action for annulment was filed against the general assembly resolution and the date of the hearing shall be duly announced by the board of directors.

(3) Annulment of the general assembly resolution shall be binding for all participants. If the annulment decision is finalized, a copy of the judgment regarding this matter shall be posted at the OIZ Senior Organization for a period of 5 days and sent to the Ministry at the end of this period in order for the meeting minutes in the Ministry archive to be corrected.

#### **Duties of the General Assembly**

**ARTICLE 163** – (1) Duties of the general assembly shall be as follows:

a) To determine the principles for the solution of common problems of the OIZs and their solidarity among themselves, to take remedial measures with regard to the provision of administrative and technical support to the OIZs and similar matters,

b) To elect the members of the boards of directors and auditors, to dismiss them when necessary, and to decide whether or not they shall be released,

c) To discuss and decide on the balance sheet and other financial tables,

ç) To discuss the budget to be proposed by the board of directors, to accept it as is or by making amendments, to determine the amounts of the registration fees and the dues and similar payments to be collected from the members, methods and terms of payment, the ratio of the default interest to be applied in case of delay, and the amounts and principles of the monthly wages or attendance fees and travel allowances to be paid to the members of the boards of directors and auditors,

d) To take resolutions related to movable and immovable properties as well as the purchasing, sale, establishment, and construction of facilities and similar matters, to authorize the board of directors with this aim, and to determine the limits of authority of the board of directors in this respect,

e) To decide on amending the provisions of the Protocol of the OIZ Senior Organization and to authorize the board of directors for the submission of such amendments for the approval of the Ministry,

f) To approve the organization chart and personnel positions of the general secretariat.

(2) The general assembly may discuss and decide on any and all matters that are in compliance with the duties and purposes of the OIZ Senior Organization.

#### **Board of Directors**

**ARTICLE 164** – (1) The board of directors shall consist of nine permanent and nine substitute members to be elected by the general assembly from among the members of the OIZ Senior Organization. Each of the board of directors' members shall be elected from different OIZs.

(2) The members of the board of directors shall be elected for a period of 2 years. In case of vacancy of membership for any reason whatsoever, the substitute member in line shall replace such vacancy and complete the remaining term of duty.



(3) Those who are not present at the general assembly meeting may become candidates for board of directors' membership by placing a written application with the presiding board before the election.

(4) The board of directors shall elect a chairman and a deputy chairman from among its members during the first board of directors' meeting to be held.

(5) The OIZ Senior Organization shall be represented by the chairman or deputy chairman of the board of directors. Any transactions and letters that shall bind the Senior Organization shall be signed by the chairman or the deputy chairman of the board of directors together with a member of the board of directors or the secretary general.

(6) Board of directors' meetings shall convene with absolute majority of its members under the presidency of the chairman or deputy chairman and at least once a month. Members, who do not participate in three successive meetings without a valid excuse or at least half of the meetings held within six months, even they have an excuse, shall be deemed to have withdrawn from membership.

(7) Resolutions shall be taken with the absolute majority of those present at the meeting. In case of tie of votes, the chairman's vote shall prevail.

(8) The general secretariat shall carry out the secretarial duties of the board of directors.

(9) The board of directors shall act in a prudent manner in all its transactions and actions and take the necessary care in the management of the OIZ Senior Organization. Members shall be liable for any damages that might arise due to their own faults.

#### **Duties of the Board of Directors**

**ARTICLE 165** – (1) The board of directors shall take and implement the necessary measures within the framework of the resolutions taken by the general assembly with the aim of enabling the OIZs to help each other and solve their common problems. It shall take resolutions regarding membership and carry out the management and administration of the OIZ Senior Organization.

#### **Board of Auditors**

**ARTICLE 166** – (1) The board of auditors shall comprise of two permanent and two substitute members to be elected by the general assembly from among the members of the OIZ Senior Organization. Board of auditors' members shall be elected from different OIZs.

(2) The members of the board of auditors shall be elected for a period of 2 years. In case of vacancy of membership for any reason whatsoever, the substitute member in line shall replace such vacancy and complete the remaining term of duty.

(3) Those who are not present at the general assembly meeting may become candidates for board of auditors' membership by placing a written application with the presiding board before the election.

#### **Duties of the Board of Auditors**

**ARTICLE 167** – (1) The board of auditors shall carry out the auditing works in relation with the activities of the OIZ Senior Organization. This board shall prepare the audit report and submit it to the general assembly.

(2) The board of auditors shall check the transactions of the board of directors and the OIZ Senior Organization as well as the accounts and assets every month or at least every three months and draw up interim reports. The report to be drawn up related to all activities and the entirety of the annual accounts shall be submitted for the information of the general assembly attached with the interim reports.

(3) Board of auditors' members may participate in the meetings of board of directors, however, they may not use votes.

#### **General Secretariat**

**ARTICLE 168** – (1) The General Secretariat shall consist of the secretary general and a sufficient number of administrative and technical personnel with adequate qualifications. The organization chart and positions of the general secretariat shall be created and amended with the approval of the general assembly.

(2) The secretary general shall be appointed by the general assembly, provided that s/he is a graduate of a university giving 4 years of education or an institute of education the equivalence of which is approved by the Higher Education Institution and has minimum 10 years of job experience and the other personnel shall be appointed by the board of directors with the approval of the general assembly, provided that they meet the determined qualifications. They shall be dismissed from duty by the same bodies.

(3) The general secretariat shall be obliged to carry out the management and administration of the OIZ Senior Organization and perform other duties in line with the resolutions and instructions of the board of directors.

(4) The qualifications and numbers of the other personnel to be appointed in the OIZ Senior Organization shall be determined with the proposal of the board of directors and the approval of the general assembly, provided that such qualifications and numbers are not lower than those specified in article 54 of the Regulation.

(5) The secretary general must fulfill the conditions required in sub-clause (b) of the first paragraph of article 13 of the Regulation.

#### **Revenues of the OIZ Senior Organization**

**ARTICLE 169** – (1) The revenues of the OIZ Senior Organization shall be as follows:

- a) Registration fees,
- b) Dues,
- c) Donations,
- ç) Rent, service, interest, and similar revenues,
- d) Default interests,
- e) Announcement and advertisement revenues,
- f) Other revenues.

**Books and documents**

**ARTICLE 170 –** (1) The books written in article 66 of the Turkish Commercial Code numbered 6762 and dated June 29, 1956 as well as the member registration book and other books required by its activities shall be kept in the OIZ Senior Organization. The Ministry may impose requirements concerning the books to be kept, the documents to be used, and the principles and forms of their preparation with the communiqués to be published by it.

(2) Fulfillment of the obligations concerning the organization of books and documents shall be under the joint responsibility of the Board of Directors and the officials to be authorized by it.

(3) All sorts of accounts and transactions of the OIZ Senior Organization shall be inspected by a certified public accountant on an annual basis. Such inspection reports shall be concurrently sent to the OIZ Senior Organization and the Ministry by the end of March.

**Ministry inspection**

**ARTICLE 171 –** (1) The Ministry shall be authorized to inspect any and all accounts and transactions of OIZ Senior Organization and to take measures whenever it deems necessary or upon complaint.

**Liability**

**ARTICLE 172 –** (1) Members of the boards of directors' and auditors', the secretary general, and the personnel of the OIZ Senior Organization shall be liable for any damages that might arise from their not performing or failure to perform properly the duties assigned to them by the Law, Regulation, the establishment protocol of the OIZ Senior Organization, and similar regulations and from their own faults.

(2) Members, the secretary general, and the other personnel shall be obliged to keep confidential any commercial or operational secrets they might have learned during their activities even if their duties have expired.

(3) They shall be punished as public officers for any crimes they might commit related to the monies and negotiable instruments or commercial papers of the OIZ as well as its properties, balance sheet, minutes, reports, books, records, and documents.

**SECTION THIRTEEN**

**Miscellaneous Provisions**

**Conditions for the participant to rent its facility**

**ARTICLE 173 –** (1) In order for the facility to be rented;

- a) The title deed of the facility to be used must be obtained,
- b) **(Annulled subclause:O.G:12.08.2010/27670)**
- c) The participant must not have any overdue debts to the OIZ,
- ç) The board of directors of the OIZ must take a resolution concerning the compliance of the renting transaction with the procedures and principles specified within the framework of the legislation,
- d) A "Positive EIA Decision" or "EIA is not required Decision" must be attached for projects that are subject to the provisions of the Environmental Impact Assessment Regulation.

(2) In case a facility is rented;

- a) The following shall be requested from the party letting the facility;
  - 1) Recent dated title deed registration certificate,
  - 2) Boards of directors' or shareholders' resolutions concerning the renting of the subject facility from legal entities,
  - 3) Signature circular belonging to the company authorities,
  - 4) A copy of the rental contract to be made,
  - 5) **(Annulled subclause:O.G:12.08.2010/27670)**
- b) The following shall be requested from the tenant;
  - 1) Certificate of activity approved by the trade registry office,
  - 2) Boards of directors' or shareholders' resolutions concerning the renting of the subject facility from legal entities,
  - 3) Signature circular belonging to the company authorities,
  - 4) Information and documents explaining the activity to be realized,
  - 5) Information form prepared by the OIZ and signed by the authorities of the company, which shall contain such information about the facility to be established such as electricity, water and natural gas requirement, number of employees, wastes and waste characteristics, etc.,
  - 6) A copy of the rental contract to be made,
  - 7) A notary certified letter of undertaking stating that activities shall be performed in compliance with the legislation, internal by-laws, and contracts of the OIZ.

(3) No services, including electricity, water, and natural gas, shall be supplied to the facilities allocated for the use of third persons without the approval of the OIZ.

(4) With respect to the operation of industrial facilities, tenants shall also be liable for the obligations imposed on the participants by the Law and Regulation.

#### **Drawing up and approval of progress payment reports**

**ARTICLE 174** – (1) Progress payment reports of the OIZs that use credit from the Ministry shall be drawn up in compliance with the specifications and criteria included in the tender file in order to be credited in return for the works performed.

(2) Progress payment reports shall be prepared and signed by the OIZ architect or engineer in charge, approved by the board of directors of the OIZ, and endorsed by the Ministry or the authorities to be deemed appropriate by the Ministry in terms of crediting.

(3) Progress payment reports of private OIZs that do not use Ministry credit shall be drawn up in compliance with the conditions and criteria determined by the board of directors and they shall be approved by the board of directors.

#### **Keeping books**

**ARTICLE 175** – (1) The accounts of the OIZ shall be kept and monitored on the books that are required to be kept pursuant to the Law numbered 6762 based on the uniform accounting system.

#### **Security**

**ARTICLE 176** – (1) The OIZs may establish a private security unit that shall operate in compliance with the provisions of the Law numbered 5188 regarding Private Security Services dated June 10, 2004 with the aim of protecting the movable and immovable properties as well as the living creatures and ensuring security in the area within the zoning plan boundaries of the OIZ.

(2) Organizations located within the boundaries of the OIZ may ensure protection and security within their own boundaries with the private security organization to be established by them.

#### **Transportation and shipment**

**ARTICLE 177** – (1) Operation of transportation-shipment cooperatives within the boundaries of the OIZ shall be subject to written permission of the OIZ. Transportation-shipment cooperatives may not operate within the provincial boundaries to which the OIZ is connected by using the name of the OIZ.

#### **OIZs established by industrialist cooperatives**

**ARTICLE 178** – (1) In OIZs that are established by industrialist cooperatives, if the establishment is realized by a single cooperative, each cooperative member shall be considered as one participant in the general assembly.

#### **Small industrial estates in OIZs**

##### **ARTICLE 179 – (1) (Amended article:O.G:12.08.2010/27670)**

(1) The OIZ shall request and collect land and infrastructure participation shares, water, electricity, natural gas and similar consumption fees, treatment fees, operation and management dues required to be paid by participants and late fees from cooperative and/or estate managements, or from business place owners in proportion to usage ratios of the service to be rendered in case of insolvency of or failure to establish a body by participants.

#### **Inspection of the accounts and transactions of OIZs**

**ARTICLE 180** – (1) Certified public accountants, who shall inspect all sorts of accounts and transactions of OIZs, shall submit the inspection reports to be drawn up by them to the enterprising committee or the general assembly as well as the board of directors and the Ministry concurrently, within no later than 15 days.

#### **Service procurement**

**ARTICLE 181** – (1) OIZs may receive services from other OIZs, the OSBÜK, or Investment Support Offices related to the services to be carried out by them if they are not able to employ a sufficient number of personnel with adequate qualifications and a requirement in this respect arises. However, procurement of such services shall not remove the liability of the OIZ.

(2) In case of procurement of services in this manner, a protocol shall be drawn up among the parties.

### **SECTION FOURTEEN**

#### **Provisional and Final Articles**

#### **Regulation removed from effect**

**ARTICLE 182** – (1) The Organized Industrial Zones Implementation Regulation published in the Official Gazette numbered 24713 and dated April 1, 2002 has been removed from effect.

#### **Acquired rights of the personnel employed in OIZs**

**PROVISIONAL ARTICLE 1** – (1) The personnel, who were working in existing positions before the issuance of the Law even though they are not included in the organization chart and positions approved by the Ministry, shall continue to be employed and their acquired wages and social benefits shall continue to be paid based on their former statuses until they leave by retirement or resignation.

#### **Facilities that are outside the scope**

**PROVISIONAL ARTICLE 2** – (1) The facilities, which were established before the effectiveness of the Organized Industrial Zones Implementation Regulation published in the Official Gazette numbered 24713

and dated April 1, 2002 and which operate in the fields mentioned in articles 101 and 102 of this Regulation, shall not be included within this scope.

**Participation share in the investment of operating wastewater treatment facilities**

**PROVISIONAL ARTICLE 3 – (1)** The provision related to the participation share in the treatment facility investment specified in article 121 of the Regulation shall not apply in OIZs, which have treatment facilities that were constructed and started operation before the effectiveness of the Organized Industrial Zones Implementation Regulation published in the Official Gazette numbered 24713 and dated April 1, 2002.

**Validity period of the authorization certificates issued by the Ministry**

**PROVISIONAL ARTICLE 4 – (1)** The authorization certificates obtained from the Ministry before the effectiveness of this Regulation shall replace signature circulars mentioned in the third paragraph of article 51 of the Regulation until their validity periods expire.

**Effectiveness**

**ARTICLE 183 – (1)** This regulation shall become effective on the date of its issuance.

**Enforcement**

**ARTICLE 184 – (1)** The provisions of this regulation shall be enforced by the Minister of Industry and Trade.

	<b>Date of Publication of Regulation in Official Gazette</b>	<b>Issue Number</b>
	22/8/2009	27327
	<b>Date of Publication of Act That Changes Regulation In Official Gazette</b>	<b>Issue Number</b>
1.	12/8/2010	27670

**TABLE SHOWING THE CREDITABLE WAGES OF THE PERSONNEL OF OIZS THAT USE CREDIT FROM THE MINISTRY FOR THEIR GENERAL ADMINISTRATIVE EXPENSES**

<b>PERSONNEL TITLES</b>	<b>No. OF PERSONNE</b>	<b>WAGE TABLE BASED ON THE WORKING PERIODS AND TITLES OF THE PERSONNEL</b>						
		<b>1st DEGREE 0 - 1 YEAR</b>	<b>2nd DEGREE 2 - 3 YEARS</b>	<b>3rd DEGREE 4 - 5 YEARS</b>	<b>4th DEGREE 6 - 7 YEARS</b>	<b>5th DEGREE 8 - 9 YEARS</b>	<b>6th DEGREE 10 - 11 YEARS</b>	<b>7th DEGREE 12 YEARS AND ABOVE</b>
ZONE DIRECTOR	1	10,000	10,200	10,400	10,600	10,800	11,000	11,200
CONTROL ENGINEER	5	7,500	7,700	7,900	8,100	8,300	8,500	8,700
ACCOUNTANT	1	6,700	6,900	7,100	7,300	7,500	7,700	7,900
MECHANIC	1	5,000	5,200	5,400	5,600	5,800	6,000	6,200
ACCOUNTING OFFICER	1	4,700	4,900	5,100	5,300	5,500	5,700	5,900
TECHNICIAN	1	4,700	4,900	5,100	5,300	5,500	5,700	5,900
TOPOGRAPHER	1	4,700	4,900	5,100	5,300	5,500	5,700	5,900
SURVEYOR	1	4,700	4,900	5,100	5,300	5,500	5,700	5,900
DOCUMENT OFFICER	1	3,400	3,600	3,800	4,000	4,200	4,400	4,600
SECRETARY	1	3,400	3,600	3,800	4,000	4,200	4,400	4,600
SECURITY OFFICER	1	3,400	3,600	3,800	4,000	4,200	4,400	4,600
DRIVER	1	3,200	3,400	3,600	3,800	4,000	4,200	4,400
JANITOR	1	3,000	3,200	3,400	3,600	3,800	4,000	4,200
TOTAL	17							

**TABLE SHOWING THE SETBACK DISTANCES**

<b>Setback Distance (Green Areas Included) (m)</b>				<b>Green Areas within the Setback Distance and from the Parcel Boundaries (m)</b>		
<b>PARCEL AREA (sqm)</b>	<b>FRONT</b>	<b>SIDE</b>	<b>BACK</b>	<b>FRONT</b>	<b>SIDE</b>	<b>BACK</b>
3000 – 5000	8.00	7.00	7.00	1.00	2.00	2.00
5001 – 7000	12.00	8.00	8.00	2.00	2.50	2.00
7001- 10000	13.00	10.00	12.00	3.00	3.00	3.00
10001- 20000	20.00	12.00	16.00	5.00	4.00	4.00
20001- 30000	24.00	14.00	22.00	6.00	4.50	6.00
30001- 40000	26.00	15.00	24.00	7.00	5.00	6.50
40001- 50000	30.00	17.00	28.00	8.00	5.50	8.00
50001-100000	32.00	18.00	30.00	9.00	6.00	8.50
100001 - .....	33.00	20.00	33.00	10.00	6.50	10.00

**LETTER OF UNDERTAKING**

(For investors)

I hereby irrevocably agree and undertake that I shall obtain a construction license for and start construction on the immovable property with block ..... and parcel no ....., which is located within the boundaries of the ..... Organized Industrial Zone and which is owned by me / our company and which shall be allocated to me after the zoning plan implementation within the framework of the provisions of the Organized Industrial Zones Law and its Implementation Regulation, within one year following the date of announcement of the OIZ depending on the state of the infrastructure construction, I shall start production within two years starting with the date of the construction license, I shall not use the subject immovable property for purposes other than the OIZ's purpose of allocation and sale, if there are mortgages or other restrictive real rights established on the property, such restriction shall be lifted by me, I shall not put up my property as a guarantee until the zoning plan implementation is realized, I shall not sell, transfer, or assign it to third parties, and that otherwise, I shall transfer my property to the OIZ based on the price to be determined by the expert before the zoning plan implementation. ..../...../200.

Address:

Name/Title  
(signature)

### Investment Opportunities - The Key Sectors of the National Economy

#### Industry

Turkey has a wealth of natural resources: boron, coal, iron, zinc, chromium, copper, silver. The exploitation of these resources is still under-developed and presents many opportunities. This could also lead to opportunities in heavy industry. Engineering works can also offer a good number of opportunities. The agri-food and textile sectors are also looking for equipment. On the other hand, among the key sectors are automobiles, and especially the market for supplying automobile equipment, and health which is facing certain development. Finally, we should remember that the Turkish market is made up of 70 million consumers.

#### Services

Tourism is one of the country's key sectors, even if it is already well developed on the Mediterranean coast, in the region of the capital and Cappadocia. In spite of its present development, the tourist sector still has large potential. Finally, Turkey's geographical position offers good perspectives in the fields of logistics, transport and insurance.

#### High Potential Sectors

- Chemistry - Plasturgy
- Energy
- Agro-food
- Packaging
- Building and Public Works/Finishing
- Telecommunications
- Ores
- Industrial subcontracting
- Automobile

#### Privatization Programs

Consult the website of the [Turkish Undersecretariat for Privatization](#)

#### Tenders, Projects and Public Procurement

[IHALE](#), Public Procurements

[Tenders Info](#), Tenders in Turkey

[Globaltenders](#), Tenders & Projects from Turkey

[DgMarket](#), Tenders Worldwide

#### Investment Aid

##### Forms of Aid

Companies benefit from a tax reduction of 40% for any amount invested. Exporting companies benefit from exemption from Customs duties, VAT and partial exemption from Corporate tax. The [Treasury](#) is the organization in charge of promoting international investment.

It must be contacted for full information about the framework of investment in Turkey.

Within the framework of its rapprochement with the European Union, Turkey has begun a process of harmonization of its financial incentives with the requirements of Brussels. Thus, the main aim of encouraging investment is to reduce regional imbalances. The Government of Turkey announced in the first quarter of 2012 new incentives that gave priority to high-tech, high-value-added globally competitive sectors.

#### Privileged Domains

There are 23 technoparks in Turkey ([Teknoloji Gelistirme Bölgeleri - TGB](#)) managed by the General Directorate of Research and Development, itself attached to the Ministry of Commerce and Industry. R&D activities as well as research activities in the IT field, carried out in these areas of technological development, are exempted from IS until the end of 2013.

#### Privileged Geographical Zones

There is also aid for regional industrial development. The country has classified its regions in three categories: developed regions, regions called normal, and those whose development is judged to be a priority.

The General Directorate of Incentives and Implementation (GDII), a department of the Undersecretariat to the Treasury based in Ankara, accords notions of special importance to more particular areas.

#### Free Zones

There are 19 [free zones](#) in Turkey, 7 of which are in the region of Marmara, and each one has a determined sector of activity. Fiscal incentives in these zones have been in effect since February 2004. Companies which have set up business there benefit from 100% exemption from duties, taxes and VAT linked to import operations and total exemption from IS.

#### Organizations Which Finance

[Undersecretariat to the Treasury](#)

[French Development Agency](#)

Source: [Central Bank of Turkey](#)

## Anexa VIII

### Structura comerțului bilateral în 2014

Nr. crt.	Categoria de marfa	TOTAL	EXPORT	Pondere	IMPORT	Pondere	Bal.com.
		mii USD	mii USD	%	mii USD	%	mii USD
	<b>TOTAL</b>	<b>5,779.27</b>	<b>3161.47</b>	100.00%	<b>2617.47</b>	100.00%	<b>544.00</b>
1	Animale vii si produse ale regnului animal	231.60	111.00	3.51%	120.60	4.61%	-9.60
2	Produse ale regnului vegetal	355.70	242.90	7.68%	112.80	4.31%	130.10
3	Grasimi si uleiuri animale si vegetale	108.20	105.70	3.34%	2.50	0.10%	103.20
4	Produse alimentare, bauturi, tutun	116.84	33.60	1.06%	83.24	3.18%	-49.64
5	Produse minerale	666.03	630.43	19.94%	35.60	1.36%	594.83
6	Produse ale industriei chimice si conexe	340.61	190.72	6.03%	149.89	5.73%	40.83
7	Mase plastice si articole,cauciuc	488.07	226.18	7.15%	261.89	10.01%	-35.71
8	Piei crude/tabacite, blanuri si art.	9.83	4.29	0.14%	5.54	0.21%	-1.25
9	Lemn, carbune lemn, pluta, impletituri	164.83	155.44	4.92%	9.39	0.36%	146.05
10	Pasta lemn, hartie, carton si art conexe	33.45	5.46	0.17%	27.99	1.07%	-22.53
11	Materii textile si art. din acestea	459.39	63.99	2.02%	395.40	15.11%	-331.41
12	Incaltaminte, palarii, umbrele bastoane	15.01	0.26	0.01%	14.75	0.56%	-14.49
13	Articole piatra, ipsos, ciment, sticla, cerami.	61.83	4.49	0.14%	57.34	2.19%	-52.85
15	Metale comune si articole metalice	1,325.61	749.51	23.71%	576.10	22.01%	173.41
16	Masini, aparate, echipamente electrice	775.43	315.86	9.99%	459.57	17.56%	-143.71
17	Vehicule, aeronave si echip. transport	737.73	434.60	13.75%	303.13	11.58%	131.47
18	Aparate optice, foto si de masura	24.84	5.93	0.19%	18.91	0.72%	-12.98
20	Marfuri si produse diverse, din care	85.33	13.62	0.43%	71.71	2.74%	-58.09
	94 - Mobila, mobilier medical, art. de pat	65.36	12.05	0.38%	53.31	2.04%	-41.26
21	Alte marfuri	93.43	73.82	2.33%	19.61	0.75%	54.21

## Anexa IX

### Structura comerțului bilateral pe primele 6 luni 2015

Nr. crt.	Categoria de marfa	TOTAL	EXPORT	Pondere	IMPORT	Pondere	Bal.com.
		mii USD	mii USD	%	mii USD	%	mii USD
	<b>TOTAL</b>	<b>2489584.5</b>	<b>1295486.5</b>	100.00	<b>1194098.0</b>	100.00	<b>101388.5</b>
1	Animale vii si produse ale regnului animal	4892.1	116.3	0.01%	4775.8	0.40%	-4659.5
2	Produse ale regnului vegetal	193499.6	126584.7	9.77%	66914.9	5.60%	59669.8
3	Grasimi si uleiuri animale si vegetale	10318.7	9142.9	0.71%	1175.8	0.10%	7967.1
4	Produse alimentare, bauturi, tutun	66348.4	25037.8	1.93%	41310.6	3.46%	-16272.8
5	Produse minerale	176878.5	162842.2	12.57%	14036.3	1.18%	148805.9
6	Produse ale industriei chimice si conexe	114628.7	57863.9	4.47%	56764.8	4.75%	1099.1
7	Mase plastice si articole,cauciuc	204964.2	91986.4	7.10%	112977.8	9.46%	-20991.4
8	Piei crude/tabacite, blanuri si art.	6156.4	2457.7	0.19%	3698.7	0.31%	-1241.0
9	Lemn, carbune lemn, pluta, impletituri	73998.6	68801.5	5.31%	5197.1	0.44%	63604.4
10	Pasta lemn, hartie, carton si art conexe	15326.5	3643.2	0.28%	11683.3	0.98%	-8040.1
11	Materii textile si art. din acestea	213361.6	29008.1	2.24%	184353.5	15.44%	-155345.4
12	Incaltaminte, palarii, umbrele bastoane	6778.4	325.6	0.03%	6452.8	0.54%	-6127.2
13	Articole piatra, ipsos, ciment, sticla, cerami.	32658.8	5524.2	0.43%	27134.6	2.27%	-21610.4
15	Metale comune si articole metalice	548657.7	294374.1	22.72%	254283.6	21.30%	40090.5
16	Masini, aparate, echipamente electrice	361790.6	148327.5	11.45%	213463.1	17.88%	-65135.6
17	Vehicule, aeronave si echip. transport	240588.4	226039.2	17.45%	14549.2	1.22%	211490.0
18	Aparate optice, foto si de masura	12445.3	4364.1	0.34%	8081.2	0.68%	-3717.1
20	Marfuri si produse diverse, din care	34577.3	7205.7	0.56%	27371.6	2.29%	-20165.9
	94 - Mobila, mobilier medical, art. de pat	26901.5	6363.5	0.49%	20538.0	1.72%	-14174.5
21	Alte marfuri	42714.4	31841.3	2.46%	10873.1	0.91%	20968.2

# Anexa X

## COMERȚUL EXTERIOR AL TURCIEI

Milioane USD

Nr. crt	Denumire	IMPORT		EXPORT	
		2015-8 luni	2014	2015-8 luni	2014
	<b>Total, din care:</b>	<b>140 916 158</b>	<b>157 610 157</b>	<b>95 673 962</b>	<b>242 177 117</b>
1	Animale vii	137 664	26 720	21 549	139 891
2	Carne și organe comestibile	45 133	659 435	316 764	6 377
3	Pește, crustacee și moluște	146 205	630 002	428 871	193 493
4	Produse lactate, ouă de păsări, ext miere naturală.	86 959	732 679	357 576	192 697
5	Produse de origine animale, necuprinse în altă parte	34 454	74 476	37 361	60 032
6	Plante vii și alte plante, bulbi, rădăcini, flori tăiate	53 232	82 993	54 470	92 890
7	Legume, plante, rădăcini și tuberculi alimentari	295 246	1 082 368	729 118	465 855
8	Fructe și nuci comestibile, coji de fructe citrice sau de pepeni	316 428	4 327 138	2 362 787	415 873
9	Cafea, ceai, mate și mirodenii	135 993	172 076	111 670	155 191
10	Cereale	1 263 733	126 373	69 080	2 339 724
11	Produse ale industriei morarului, malț și amidonul, gluten, inulină	72 326	1 126 375	736 099	99 031
12	Semințe și fructe oleaginoase, plante industriale, paie și furaje	1 346 532	255 552	135 710	2 261 845
13	Lacuri, gume, rășini și alte seve și extracte vegetale	26 269	9 821	6 800	43 044
14	Legume, produse vegetale	8 924	12 983	9 363	12 635
15	Grăsimi animale și vegetale, uleiuri și produse oleaginoase	1 266 545	1 176 513	662 134	2 133 548
16	Preparate carne, de pește, de crustaceans sau moluște	11 387	100 845	56 958	9 695
17	Zahăr și produse zaharoase	94 702	669 765	375 090	127 465
18	Preparate din cacao și cacao	369 313	638 559	321 772	560 284
19	Preparate din cereale, făină sau amidon sau de lapte	150 922	1 656 090	957 879	221 280
20	Preparate din legume, fructe sau din alte părți de plante	79 862	2 089 921	1 375 632	98 554
21	Preparate alimentare diverse	404 265	784 319	474 957	593 525
22	Băuturi, lichide alcoolice și oțet	189 057	325 988	220 157	302 359
23	Reziduuri ale industriei alimentare, alimente preparate pentru animale	767 214	161 745	68 248	1 329 371
24	Tutun și meteriale inlocuitoare de tutun	346 840	1 072 108	614 068	563 680
25	Sare, sulf, pământuri și pietre, ipsos, var și ciment	261 812	2 548 072	1 507 491	424 624
26	Minerale metalice, zgură și cenușă	614 283	1 398 746	730 191	1 151 884
27	Combustibili minerali, uleiuri minerale și distilate ale acestora	26 478 882	6 111 840	3 129 654	54 889 415
28	Produse chimice anorganice, compuși organici sau anorganici	936 305	1 320 975	855 250	1 593 624
29	Produse chimice organice	3 279 404	534 418	313 117	5 833 426
30	Produse farmaceutice	2 753 812	805 583	533 576	4 428 199
31	Îngrășăminte	875 316	151 356	83 136	1 470 997
32	Extracte pt. tăbăcire și vopsire, tanin, pigmenți, lacuri, etc.	1 229 819	771 011	460 326	2 122 901
33	Uleiuri esențiale și rezinoide, parfum, preparate cosmetice, de toaletă	760 388	771 351	459 092	1 191 615
34	Săpunuri, agenți de suprafață organici, preparate pentru spălat etc.	533 111	1 016 321	584 584	876 310
35	Substanțe albuminoide, adezivi, enzime	322 234	181 712	109 693	552 580
36	Explozivi, produse pirotehnice, chibrituri, aliaje piroforice etc.	39 612	28 563	17 434	60 323
37	Produse fotografice și cinematografice	103 342	18 742	8 370	193 671
38	Diverse produse chimice	1 429 079	593 496	377 926	2 276 076
39	Mase plastice și articole din ~	8 240 097	6 097 283	3 586 765	14 150 792
40	Cauciuc și articole din ~	1 681 392	2 597 295	1 462 564	2 856 423
41	Piei brute și prelucrate Row (altele decât pieile cu blană) și talpi piele	195 265	226 493	123 802	506 536
42	Articole din piele, harnasamente, articole de voiaj	347 512	427 035	218 171	554 652
43	Blănuri, blănuri artificiale și art. fabricate din acestea	27 801	239 768	89 345	101 223
44	Lemn și articole din lemn, carbune de lemn	1 036 667	853 305	474 172	1 487 631
45	Plută și articole din plută	4 656	891	531	7 384
46	Articole din împletituri de fibre vegetale și a alte materiale împletite	7 341	2 411	2 879	11 192
47	Lemn și natura lemn și resturi	491 261	34 836	14 920	683 453



48	Hârtie și carton, articole din pastă de hârtie de hârtie sau carton	1 846 545	1 203 727	757 200	3 170 719
49	Cărți, ziare, imagini imprimate și alte produse ale print.indus	106 877	96 669	59 294	181 375
50	Mătase	22 874	2 737	1 560	44 146
51	Lână și păr de animale	210 231	195 904	106 291	357 660
52	Bumbac, fire de bumbac și de bumbac textile	1 545 180	1 875 160	1 122 817	3 022 047
53	Materiale textile vegetale, fibre de hârtie	185 303	25 928	12 571	281 328
54	Filamente si materiale sintetice și artificiale, panglici, etc	1 389 223	1 772 567	1 037 609	2 361 498
55	Fibre artificiale (discontinue)	1 291 572	1 456 061	879 485	2 163 669
56	Vată, sfori, frânghii, țesături speciale	281 696	578 202	373 464	425 787
57	Covoare, prețuri și rogojini, tapiserii	73 692	2 347 582	1 309 688	174 464
58	Țesături speciale, dantelă, covoare de perete, broderie	125 045	595 593	321 271	214 072
59	Arctile țesături impregnate și acoperite de acest gen potrivit	214 395	340 298	203 080	374 891
60	Bunuri tricotate și croșetate	285 022	1 693 530	971 243	467 753
61	Bunuri și articole tricotate și croșetate	572 482	10 024 248	5 827 036	984 999
62	Bunuri și articole care nu sunt tricotate și croșetate	1 189 018	6 232 503	3 983 411	1 882 796
63	Îmbrăcăminte vechi și alte arctile textile, cărpe	126 732	2 227 852	1 247 187	194 655
64	Încălțăminte, ghete și articole similare, părți ale acestor articole	584 664	719 258	482 679	953 894
65	Palarii, caciuli	43 362	34 025	18 822	68 063
66	Umbrele, umbrele de soare, bastoane, cravașe	28 629	5 365	3 958	32 441
67	Pene și puf prelucrate, flori artificiale, articole din păr uman	29 593	1 824	1 337	42 016
68	Articole din piatră, ipsos, ciment, de de azbest de mica	368 372	1 430 296	872 359	601 004
69	Produse ceramice	354 518	1 021 550	595 723	560 491
70	Sticlă și articole din sticlă	533 071	1 063 084	695 129	877 176
71	Pietre prețioase, metale prețioase, perle și articole din acestea	3 005 756	7 716 840	8 527 037	8 120 823
72	Fier si oțel	10 401 364	9 244 173	4 670 163	17 575 890
73	Articole din fier și oțel	1 756 305	6 356 117	3 705 375	2 617 511
74	Cupru și articole din ~	2 073 043	1 427 549	798 263	3 570 416
75	Nichel și articole din ~	125 940	14 986	8 649	188 098
76	Aluminiu și articole din ~	2 364 684	2 546 906	1 594 987	3 499 929
78	Plumb și articole din ~	128 770	15 508	12 420	249 365
79	Zinc și articole din ~	384 464	20 682	14 405	603 836
80	Cositor și articole din ~	34 418	1 103	762	63 291
81	Alte metale comune utilizate în metalurgie și articole din acestea	87 993	13 510	6 444	133 987
82	Instrumente, unelte, tacâmuri metal, părți ale acestora	498 497	267 818	178 218	851 753
83	Diverse articole din metale comune	568 999	935 345	501 422	904 095
84	Cazane, utilaje și dispozitive mecanice, părți ale acestora	16 919 878	13 591 126	8 136 429	28 104 042
85	Mașini, utilaje și echipamente electrice, părți ale acestora	11 543 528	9 692 254	5 298 000	17 948 538
86	Locomotive și tramvaie, material rulant și părți din acesta	265 798	150 341	77 388	607 790
87	Materiale rulante altele decât cele feroviare sau tramvaie, parti din ele	11 601 461	18 063 448	11 001 292	15 735 932
88	Aeronave și părți ale acestora	2 660 284	595 661	437 109	3 022 172
89	Vapoare, nave și structuri plutitoare	402 150	1 270 033	688 978	452 659
90	Aparate optice, fotografice, cinematografice, de măsură, verificare, precizie	3 062 002	716 064	474 700	4 878 069
91	Ceasuri, ceasuri de mână, părți ale acestora	200 693	37 268	18 226	335 789
92	Instrumente muzicale, părți și accesorii ale acestora	22 467	10 219	6 111	33 825
93	Arme și muniții, părți ale acestora	140 711	512 762	230 269	163 401
94	Mobilier	1 020 558	2 970 948	1 818 166	1 588 941
95	Jucării, jocuri, articole pentru sport, părți ale acestora	374 419	129 286	80 480	730 759
96	Articole manufacturate diverse (pixuri și perii, etc)	355 463	1 079 876	647 997	573 315
97	Lucrări de artă, de colecție și antichități, piese	24 618	4 021	1 765	54 983
99	Bunuri din mase personale, dispoziii	185 204	555 998	208 593	287 696

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Noiembrie 2015