

Turkey

SUBSIDY ALLEGATIONS

A. Tax Programs

1. Deductions from Taxable Income for Export Revenue
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
2. Inward Processing Certificates
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
3. Exemption from Property Tax
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
4. Free Zones Law No. 3218: Corporate Income Tax Exemption
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
5. Free Zones Law No. 3218: Exemption from Income Tax for Workers' Wages
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
6. Tax and Fee Incentives for Renewable Energy
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity

B. Investment Incentive Scheme Programs

1. Investment Incentive Scheme
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
2. Regional Investment Incentive Scheme
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
3. Large Scale Investment Incentive Scheme
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
4. Strategic Investment Incentive Scheme
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
5. Project-Based Investment Incentive Program

- a. Financial Contribution
- b. Benefit
- c. Specificity

C. Loan Programs from Export Credit Bank of Turkey

- 1. Rediscount Program
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- 2. Investment Credit for Export Program
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- 3. Export-Oriented Business Investment Loans
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- 4. Export Buyer's Credits
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity

D. Provision of Goods and Services for Less Than Adequate Remuneration

- 1. Provision of Land for Less Than Adequate Remuneration
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- 2. Provision of Natural Gas for Less Than Adequate Remuneration
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity

E. Grant Programs

- 1. Renewable Energy Support Mechanism
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- 2. Foreign Fair Support Program
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity
- 3. Foreign Market Research and Market Entry Grants
 - a. Financial Contribution
 - b. Benefit
 - c. Specificity

F. Research and Development (“R&D”) Incentives

1. Incentives under the R&D Law

- a. Financial Contribution
- b. Benefit
- c. Specificity

2. TUBITAK Grants

- a. Financial Contribution
- b. Benefit
- c. Specificity