ATTACHMENT III

Turkey

A. Organized Industrial Zones (OIZs)
   1. Exemption from Property Tax
   2. Provision of Land in OIZs
   3. Exemptions from Land Acquisition Taxes and Transaction Fees in OIZs

B. Provision of Utilities in OIZs
   1. Electricity for LTAR
   2. Natural Gas for LTAR
   3. Water for LTAR
   4. Wastewater Treatment for LTAR
   5. Telecommunications for LTAR

C. Tax Programs
   1. Deductions from Taxable Income for Export Revenue
   2. Banking and Insurance Transaction Tax (BITT): Exemption of Exchange Tax for Foreign Exchange Transactions
   3. BITT: Tax Exemption for Export Loans
   4. Inward Processing Certificates (Excluding "D-1" Certificates)
   5. Special Consumption Tax Refund

D. Export Credit Bank of Turkey Programs
   1. Export Financing: Rediscount Loan Program
   2. Pre-Shipment Export Credit Program
   3. Pre-Export Credit Program
   4. Export-Oriented Working Capital Credit Program
   5. Export-Oriented Investment Credit Program
   6. Specific Export Credit Program
   7. Export Buyer's Credit
   8. Export Credit Guarantees (Letter of Guarantee Program)

E. Grant Programs
   1. Turquality Program
   2. Grants Through the Scientific and Technological Research Council of Turkey (TÜBİTAK)

3. Foreign Market Research and Market Entry Support
4. Support for the Development of International Competitiveness
5. Domestic and Foreign Fair Support Program (Domestic Fair Support / Foreign Fair Support)
6. Incentives Under Turkey's R&D Law

F. Investment Incentive Programs

1. General Investment Incentive Scheme (GIIS) – Customs Duty Exemption
2. General Investment Incentive Scheme (GIIS) – Income Tax Withholding Support
3. Regional Investment Incentive Scheme (RIIS)