

Türkiye: **A Premiere Investment Destination**

April 2026 | **Ankara**

Türkiye's new investment framework

Four strategic initiatives



**EXPORT
MORE**



**ATTRACT
MORE**



**BRING IT
HOME**



**REGIONAL
CORE**

**GLOBAL
TÜRKİYE**

**TRADE
MORE**

Zero corporate income tax on transit trade

Istanbul Financial Centre



100% tax exemption

Outside the IFC



95% tax exemption

Aligning Türkiye with Singapore, Hong-Kong and the Netherlands as a competitive merchanting jurisdiction

Regional integration & connectivity



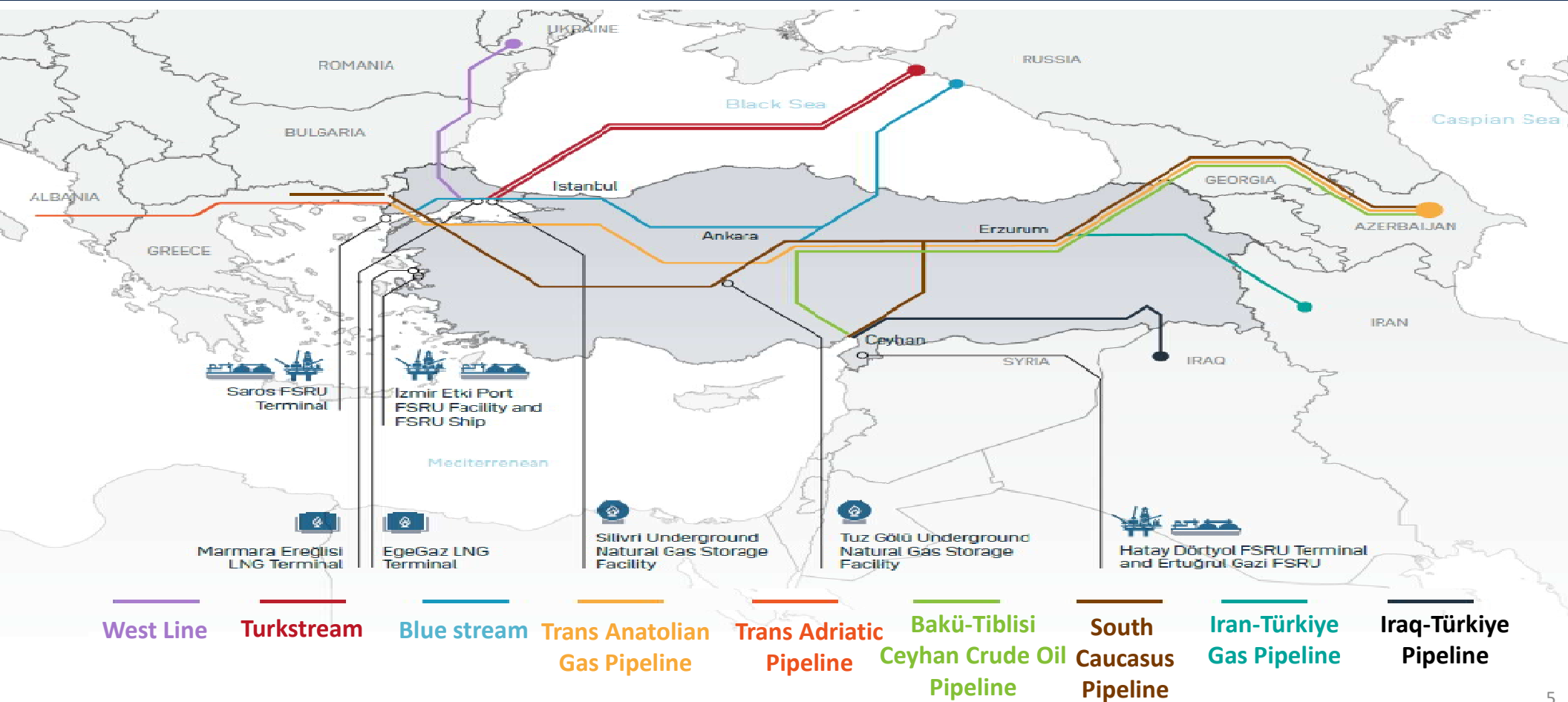
MIDDLE CORRIDOR
70 km/h, 12.500 km
18 days

DEVELOPMENT ROAD
70 km/h, 5.788 km
25 days

SOUTH CORRIDOR
13 miles/h, 11.011 miles
35 days, 7 hours

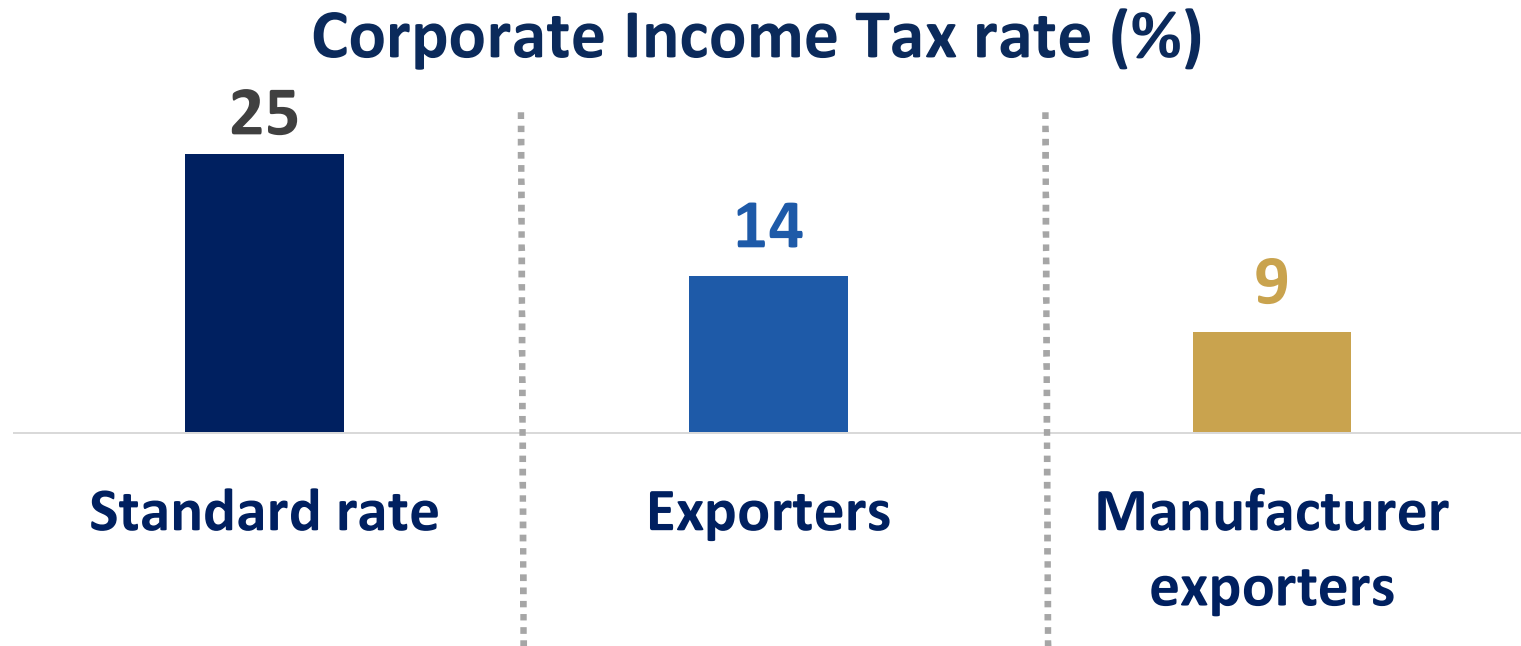
**BEIJING-LONDON
Cape of Good Hope**
13 miles/h, 14.327 miles
45 days, 22 hours

War reinforces Türkiye's position as a critical energy hub



**EXPORT
MORE**

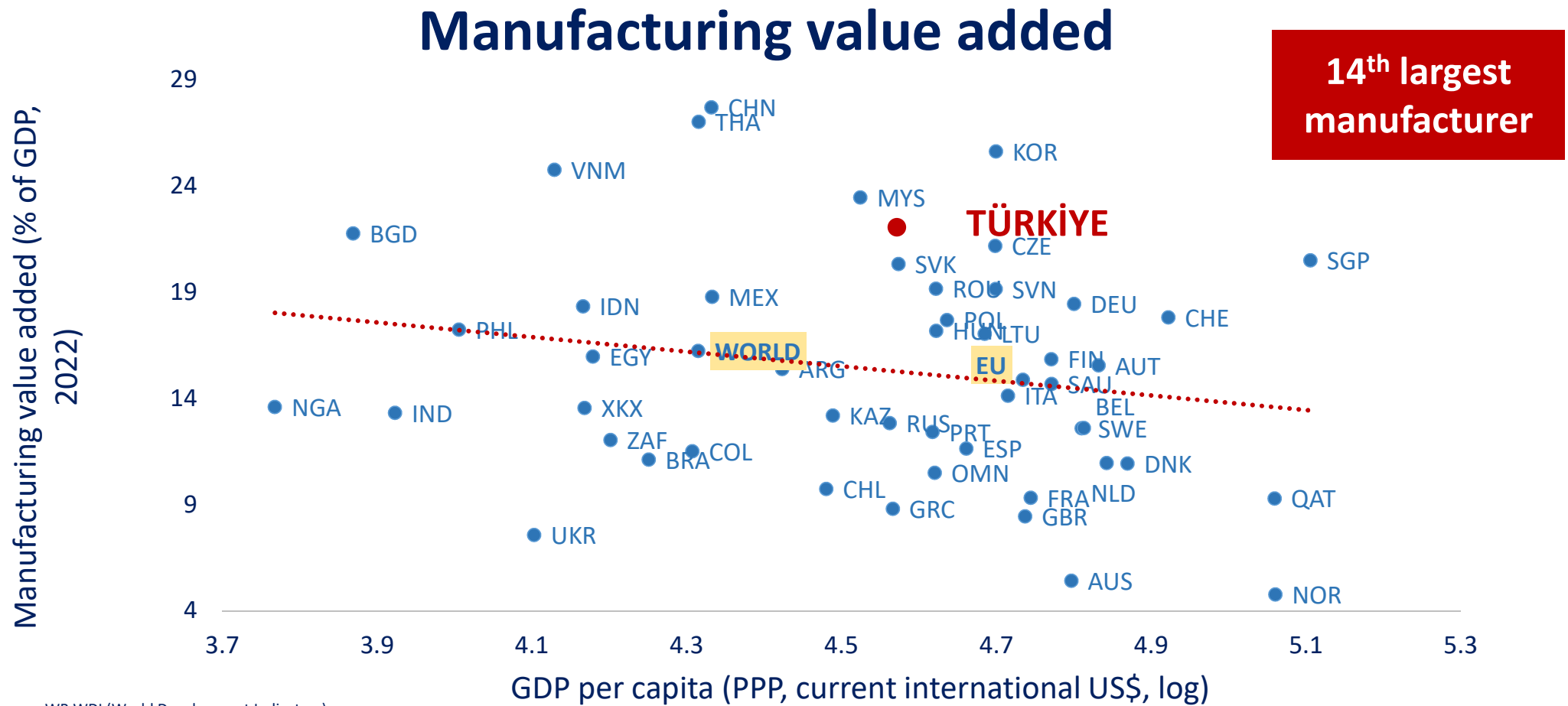
Single digit CIT for manufacturer exporters



A targeted incentive to

- ✓ *make Turkish exporters more competitive*
- ✓ *attract FDI*

A manufacturing powerhouse

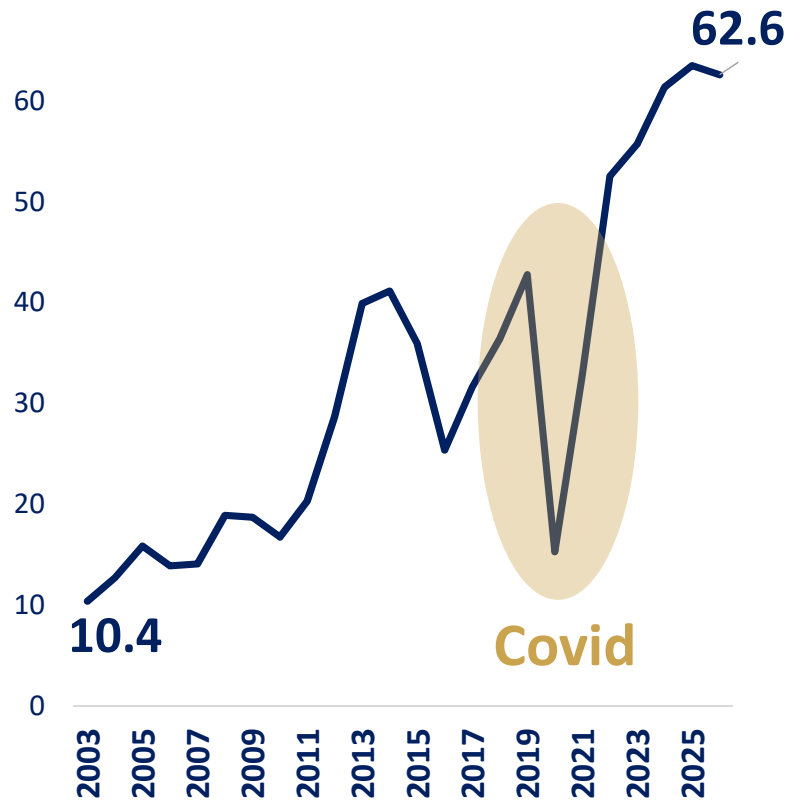


Source: WB WDI (World Development Indicators)

EXPORT MORE

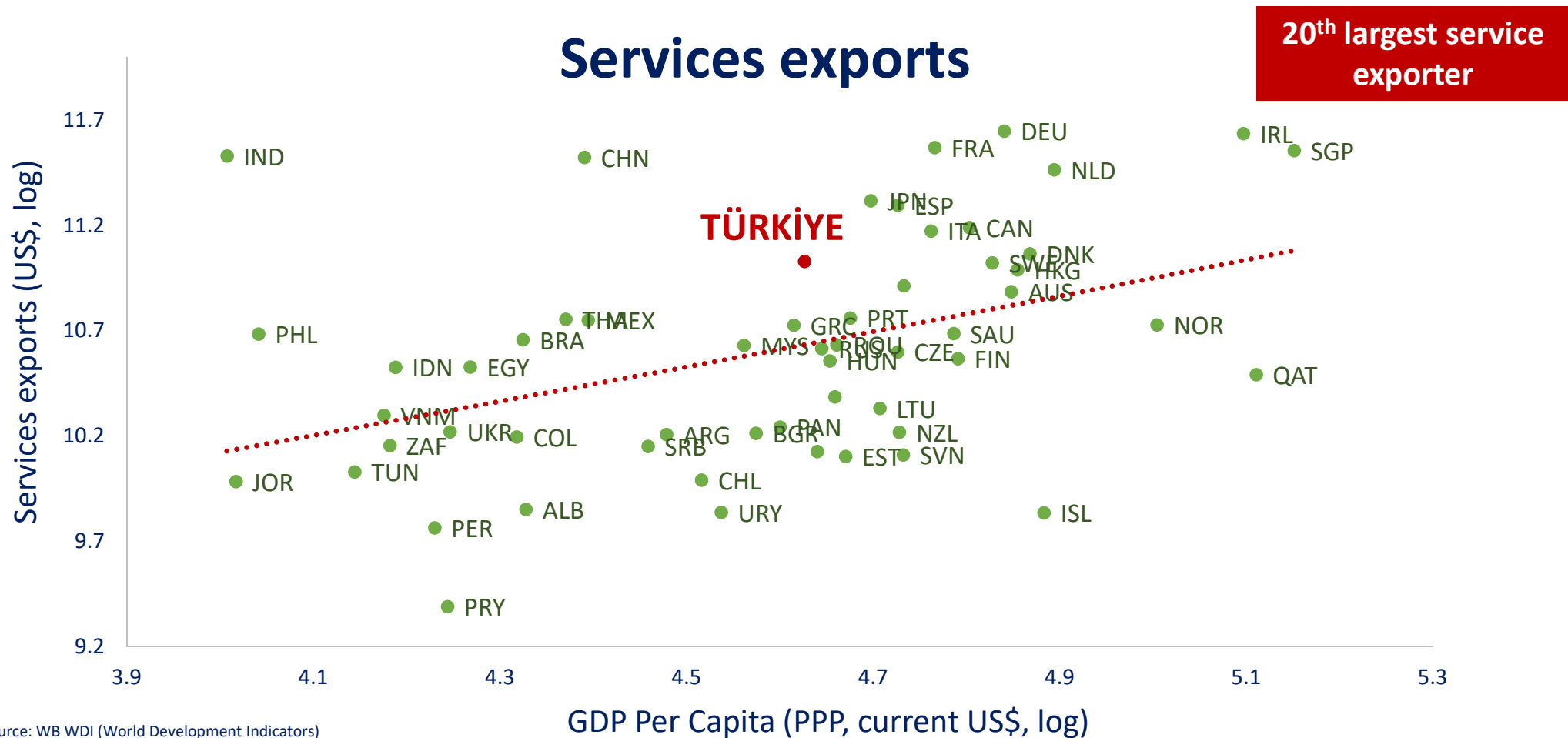
100% tax exemption on services exports

Services surplus (annual, bn \$)



- ✓ Targets high-value services exports (i.e software, video gaming, medical tourism, education, engineering, design, and more)
- ✓ Captures resilient global trade flows, services over goods

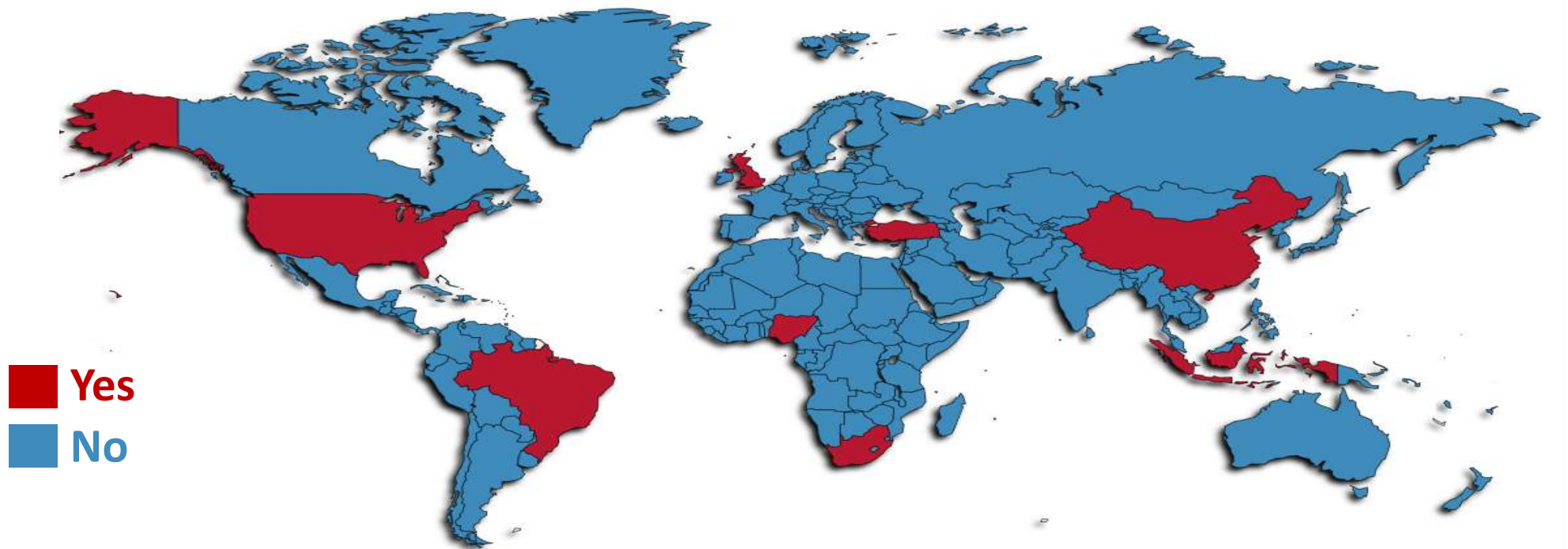
A major services exporter



Countries with more GDP than all neighbors combined

Türkiye's GDP: \$1.6 trillion

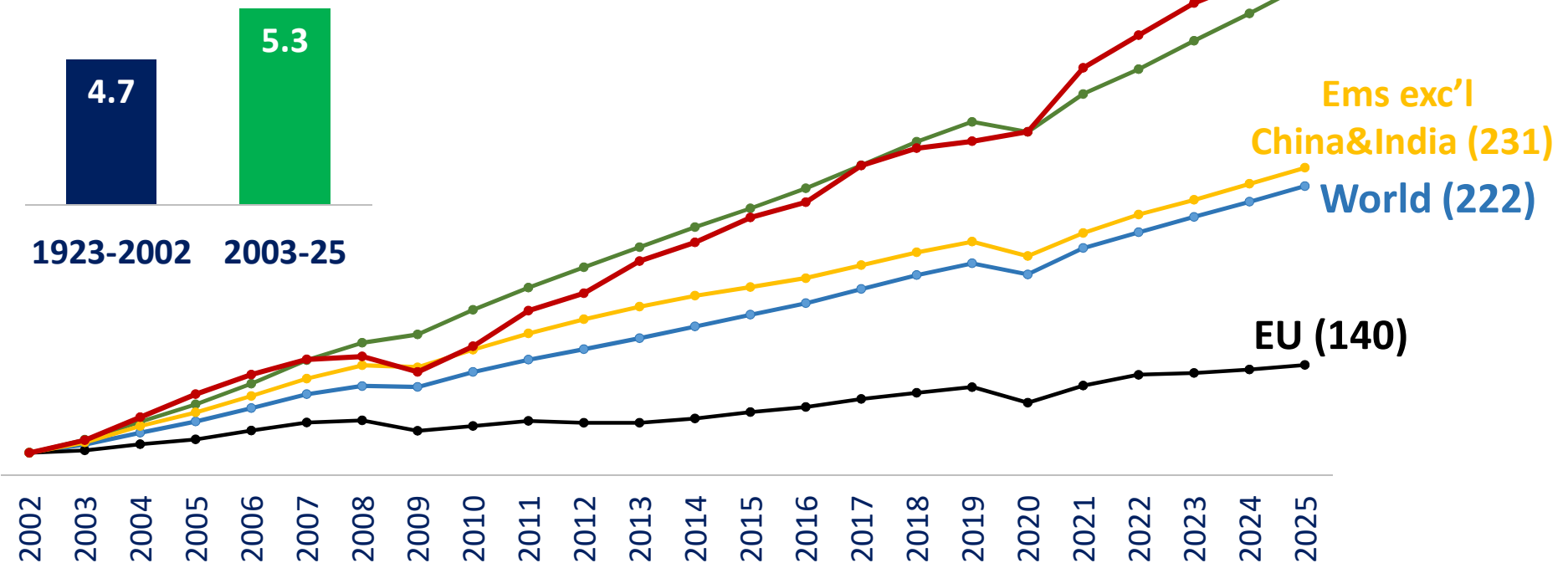
All neighbors combined: \$1.3 trillion



Strong growth performance



GDP (2002=100)

Average growth rate (%)

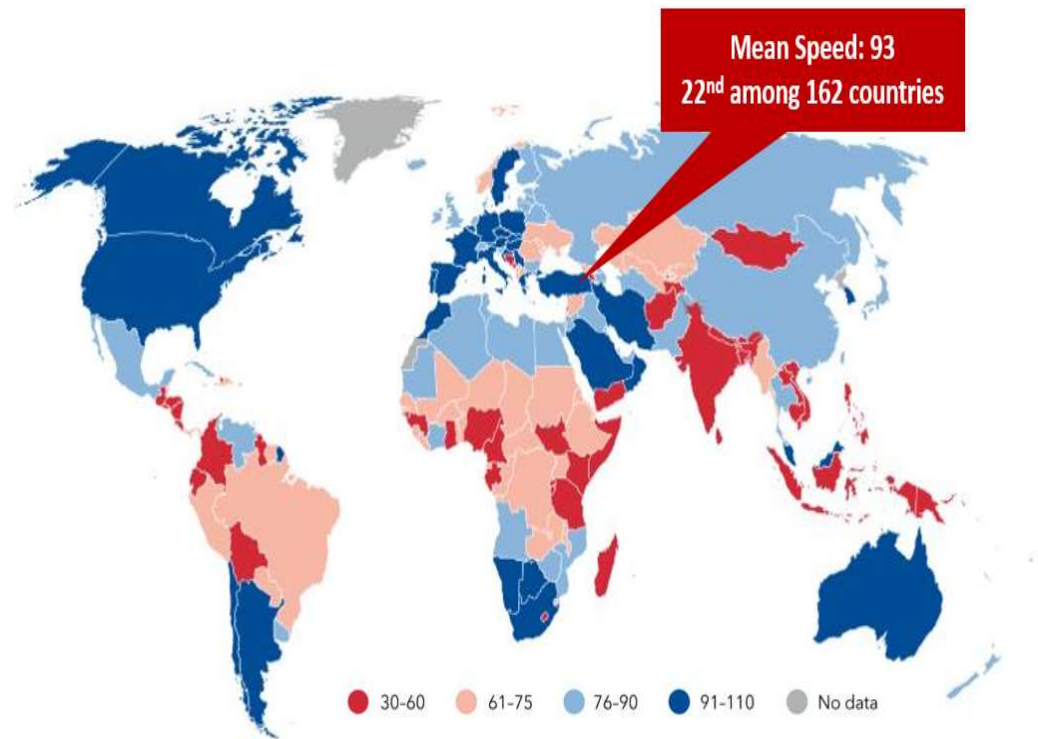


Quality infrastructure

The world's best-connected airports

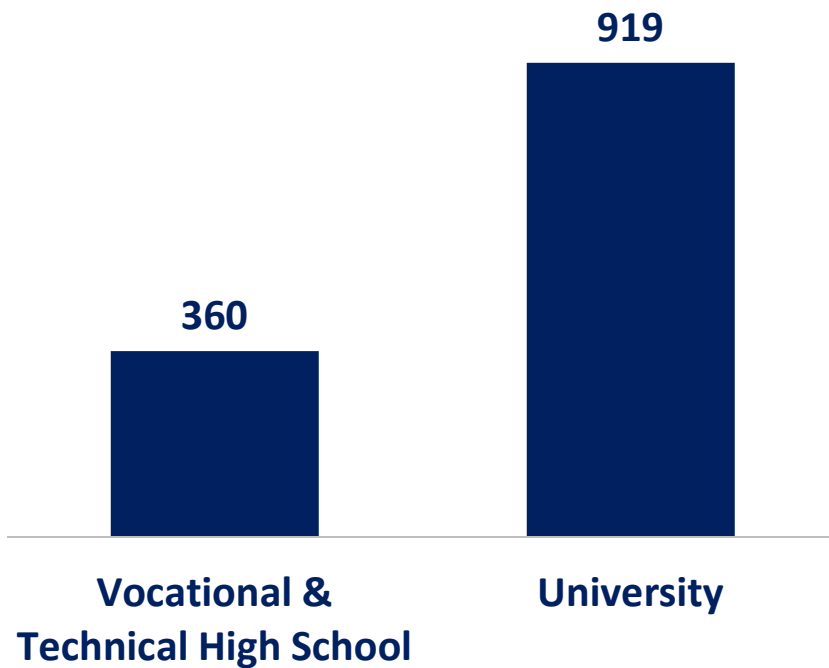
- 1  Istanbul
- 2  Frankfurt
- 3  Paris Charles de Gaulle
- 4  Amsterdam Schipol
- 5  Chicago O'Hare

The world's fastest roads (mean speed km/h)

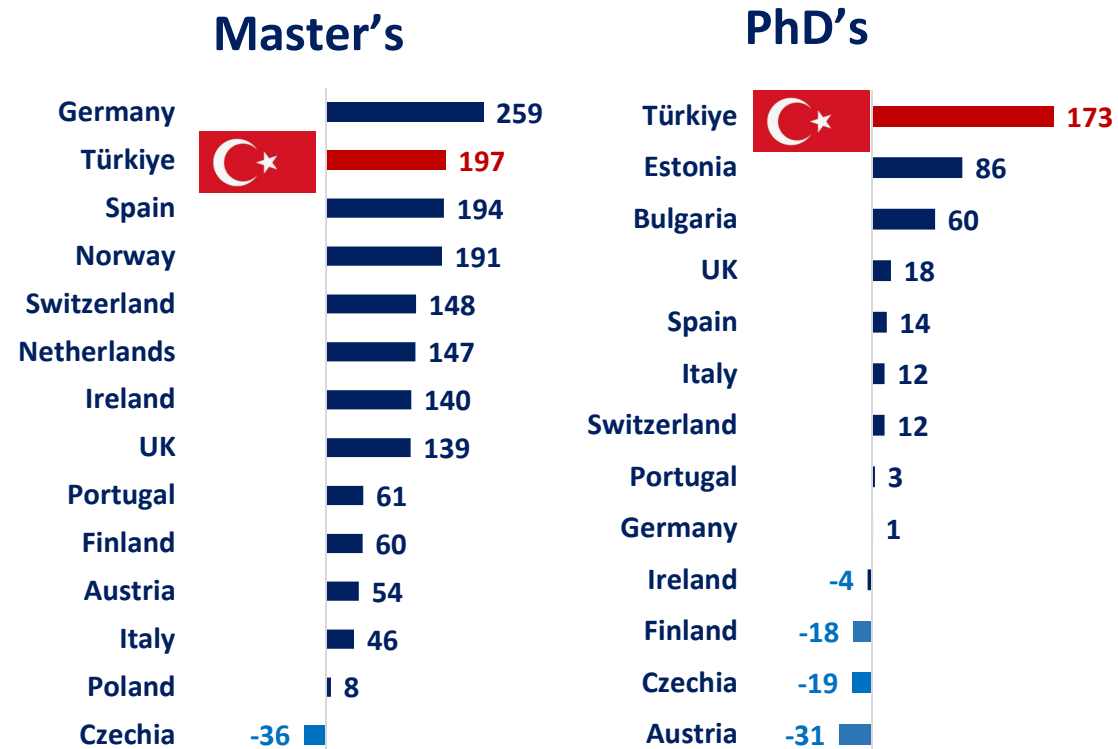


Large & increasingly better qualified labor force

of Graduates
(2024-2025, thousands)



Graduates of CS, CE, IT*
(%, 2012-22)



Source: Presidency of The Republic of Türkiye Investment Office, Stanford University, Artificial Intelligence Index Report, December 2024, *CS: Computer Science, CE: Computer Engineering, IT: Information Technologies

**ATTRACT
MORE**

A regional headquarters regime for multinationals

- ✓ Corporate tax exemption for 20 years

Istanbul Financial Centre



100%

Outside the IFC



95%

- ✓ **Income tax exemption:** Zero tax up to **4x** the minimum wage (nearly \$3000)
- ✓ **Eligible activities:** Management, strategy, advisory, audit, supply-chain, HR
- ✓ **Eligibility criteria:** $\geq 80\%$ of revenue must come from abroad

Placing Türkiye in the same league as Singapore

A regional hub for FDI

Over the past 23 years

✓ Nearly **87k** companies

✓ ~**\$300** bn in FDI

SIMPLIFYING INVESTMENT PROCESSES

One stop-shop

- ✓ Transform Presidential Investment and Finance Office one-stop shop for investors
- ✓ *Reducing bureaucracy*

- Company formation
- Land allocation
- Work & residence permits
- Investment incentives
- Tax & social security
- Environmental approvals

ATTRACT MORE

A 20-year non-dom window

20 years: Zero tax on foreign-source income for new residents

Local income: Only Turkish-source earnings are taxed

1% inheritance tax

Eligibility: No Turkish tax residency in the prior 3 years



The world's longest non-dom window (Italy & Greece 15 years), designed for entrepreneurs and high net worth individuals

**ATTRACT
MORE**

A new hub for start-ups

Digital company regime: Incorporate, operate and govern, all online

Employee Stock Option Plans (ESOPs): Tax-efficient employee equity

VC-friendly funding tools (streamlined convertibles)

Terminal İstanbul: The flagship start-up campus (Atatürk Airport)



***Built for entrepreneurs, built for capital,
built for talent***

**BRING IT
HOME**

Asset-repatriation framework

Attracting Turkish citizens' offshore wealth back to Türkiye

Eligible assets: Cash, gold and securities held abroad



Strengthening financial system

REGIONAL CORE

Creating a regional financial center

Istanbul Financial Centre

Transit trade: Exemption raised from 50% to 100%

Regional headquarters: 100% exemption introduced

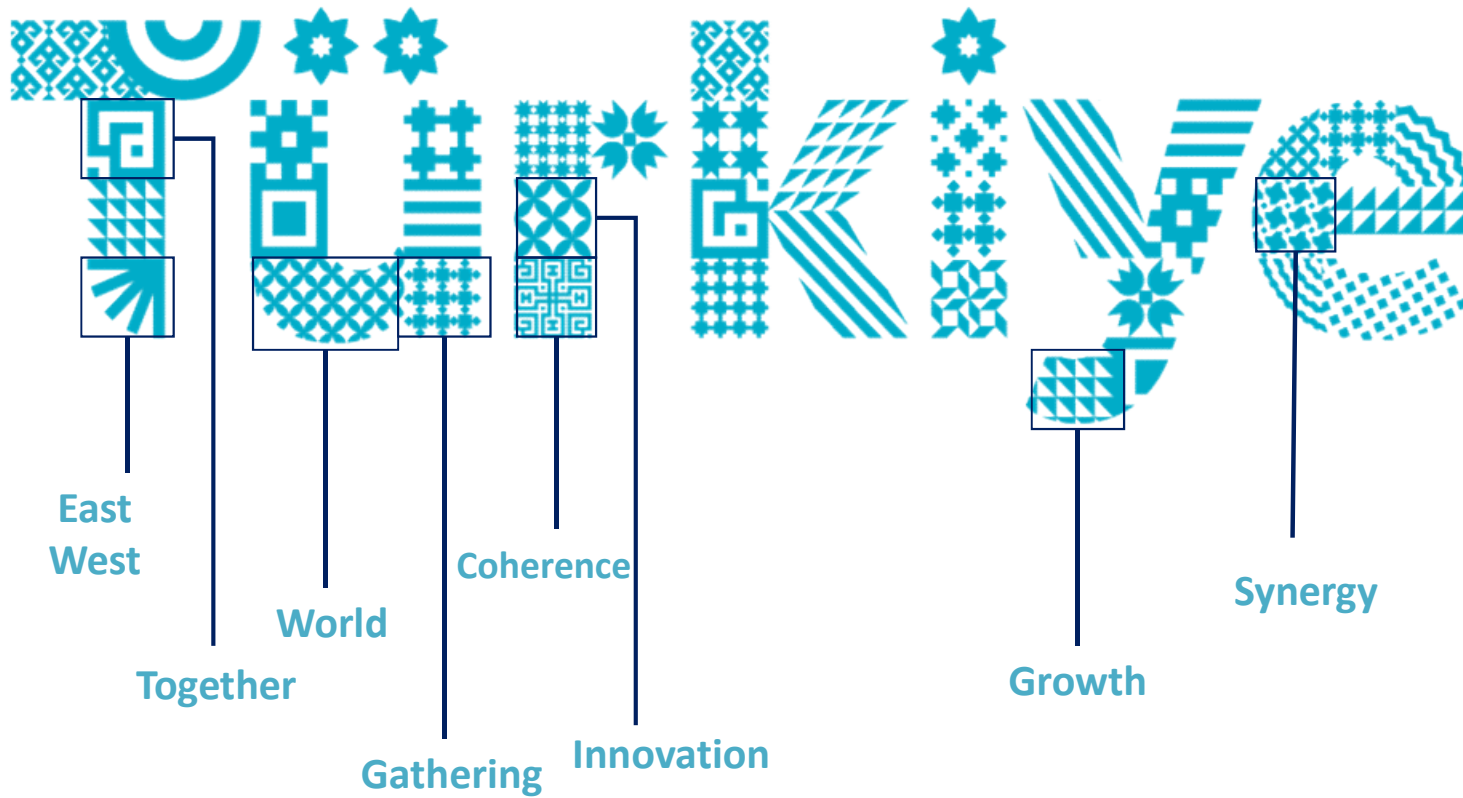
IFC tax incentives: Extended from 2031 to **2047**



Positioning Istanbul as the leading financial gateway across Europe, the Middle East, North Africa and Central Asia

In sum: This is not an incentive package, it is full economic positioning strategy

- **Tax architecture: Top-tier globally**
- **Duration: Long term certainty (20-year visibility)**
- **Scope: Full spectrum; goods, services, capital, talent**
- **Execution: Frictionless entry, investor-centric design**
- **Positioning: Regional financial & trade hub**



THANK YOU