

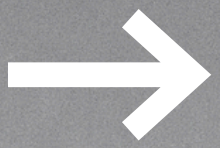
Türkiye is going on the offensive to attract foreign companies, capital, and talent

Türkiye is reaching a strategic milestone with an unprecedented package of tax reforms aimed at attracting international investors.

A deliberate strategy to turn Istanbul into an economic hub and a regional decision-making center.

Measures announced subject to legislative approval and official publication.





1/ Tax advantage for new residents

Individuals who **move to Türkiye** after a **3-year** period of non-tax residency, whether they are foreign entrepreneurs or Turkish citizens residing abroad.



0 tax for 20 years on income from foreign sources.

(Income generated in Türkiye remains taxable)

With the **2026 digital nomad reform**, it is now possible to settle in Türkiye by combining a **visa and a residence permit**.

It is also possible to set up a **sole proprietorship** allowing international invoicing with up to **80% tax exemption** on exported services.



Flat rate of 1% on inheritance tax, even for large estates.

2/ Istanbul Financial Center - IFC

The Istanbul Financial Center (IFC) is a modern financial district located in Istanbul (Asian side), designed to host banks, investment funds, and multinational headquarters.

It is a special economic zone designed to compete with hubs such as Dubai or Singapore.

For transit trade activities and certain international operations, subject to conditions and within the **IFC regime framework**.



Tax exemption

100%

(0% tax)

For 20 years

Outside the IFC, only 5% tax.





3/ Regional HQ of multinational companies



The new measure encourages international companies to **relocate their regional headquarters to Türkiye.**

Tax exemptions on income related to international operations

Up to

95% - 100%

For 20 years

4/ Capital repatriation

Türkiye is introducing a mechanism to encourage the **repatriation of capital** held abroad. This applies to:



Money



Gold



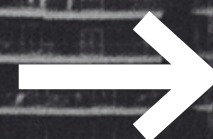
Financial securities

Very low tax rate

2%-5%

No (or near absence of) retroactive tax audits on declared funds

No in-depth tax investigation into the origin of funds (under the amnesty framework)





5/ Corporate taxes for exporting companies



New rate applied to **manufacturing exporters**

9%



New rate applied to **other exporters**

14%

The current corporate income tax (CIT) rate is 25%.

Local production and **exports** are the new preferred fiscal pillars.

Manufacturing export companies are becoming the core focus of the tax reduction strategy.



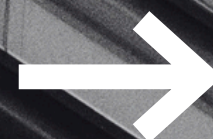
6/ International transit trade

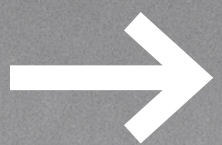


Companies engaged in **international purchasing / resale activities** through Türkiye (without local transformation).

Exemption of up to

100% (0% tax)





7/ The digital economy is strongly encouraged

Türkiye is introducing tax incentives for the **export of services** in the **digital** and **engineering** sectors. This includes:



Software
& AI



Engineering &
technical consulting



Architecture
& design

Full exemption of

100%

On income derived from foreign clients.

8/ Streamlining of administrative procedures

Implementation of a single **digital one-stop shop** system to facilitate investment.

Instead of contacting multiple public administrations, a company can now go through a single entry point to manage:



- company incorporation
- work and residence permits
- tax and social security procedures
- applications for grants and incentives
- regulatory authorizations





9/ Key takeaways

In summary, Türkiye offers:

- ✔ A significant tax reduction for **exporters**
- ✔ Extensive exemptions for **international trade**
- ✔ A highly advantageous regime for **regional headquarters**
- ✔ Incentives for **foreign talent and capital**
- ✔ Major administrative simplification

10/ Türkiye is changing scale

Attractive taxation, administrative simplification, and a strategic geographic position: everything is in place to make **Türkiye a regional hub for companies and capital.**

These reforms open up new opportunities for establishing a presence



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