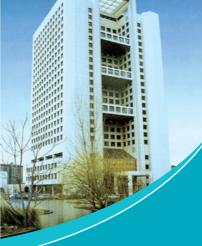
REGULATIONS & PRACTICES











Trade Regulations Marketing Products and Services

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Turkish Free Zones

In general, free zones are defined as special sites within the country that are deemed to be outside of the customs territory, and where the valid regulations related to foreign trade and other financial and economic areas are not applicable.

In the Free Zones Law No.3218 dated 15.6.1985 the goals of the establishment and operation of free zones are listed as increasing export-oriented investment and production in Turkey, and accelerating the entry of foreign capital and technology. In addition, through their flexible and contemporary administrative structure free zones are also gaining importance in Turkey as logistical centers that provide the firms that wish to engage in foreign trade with a modern, developed investment environment.

Basically, since 1987 nineteen free zones have become operational with the aim of increasing and promoting exportoriented investment and production. They are:

FREE ZONES IN TURKEY

- Adana-Yumurtalık Free Zone \geq
- \triangleright Ege (Aegean) Free Zone
- \geq Antalya Free Zone
- ≻ Bursa Free Zone
- Denizli Free Zone
- AAAAAAAAAAAA Doğu Anadolu (Eastern Anatolian) Free Zone
- Avrupa (Europe) Free Zone
- Gaziantep Free Zone
- İstanbul Atatürk Airport Free Zone
- İstanbul Leather and Industry Free Zone
- İstanbul Trakya (Thrace) Free Zone
- İzmir Menemen Leather Free Zone
- Kavseri Free Zone
- Kocaeli Free Zone
- Mardin Free Zone
- Mersin Free Zone
- \succ **Rize Free Zone**
- ≻ Samsun Free Zone
- \geq Trabzon Free Zone
- \geq Tübitak-MAM (Marmara Research Centre) Technology Free Zone

12 Reasons To Consider Investing In The Turkish Free Zones

1, Turkish free zones offer foreign investors attractive advantages including 100 percent of repatriation of capital and 100 percent foreign ownership and there exists no distinction between foreign and domestic firms in terms of advantages offered by the Turkish free zones.



2. Free zone users that operate under production licence are exempted from the income or corporate taxes until the end of the taxation period of the year Turkey becomes full member of the European Union.

3, There is no limitation on the proportion of foreign capital participation in investment within the Free Zones.

4, There are no procedural restrictions regarding price, standards or quality of goods in the Turkish Free Zones.

5, Since the trade conducted between Turkey and the free zones is subject to the foreign trade regime, free zone users can purchase goods and services from Turkey without paying value added tax.

6, In contrast to most free zones in the world, sales to the domestic market are allowed.

7, The goods can remain in the zones without any time limit.

8, The incentives and advantages provided in the free zones are available to all firms regardless of their origin.

9, Turkish Free Zones are close to the EU, Central Asia and Middle East markets, adjacent to the major Turkish ports on the Mediterranean, Aegean and Black Seas and have easy access to international airports and highways.

10, Infrastructure of the Turkish free zones is competitive with international standards. The rental prices of closed and open areas are lower than other countries.

11, Since free zones are part of the Turkey-EU Customs Territory, the goods in free circulation can be sent to the EU countries by an A.TR certificate. Customs duties for the goods of third country origin are also not paid at the entry into the free zones. However, the goods of third country origin that are not in free circulation can be sent to the EU countries by an A.TR certificate, only after the customs duties are paid over the rates determined in the Common Customs Tariff.

12, The goods in free circulation can be sent to Turkey or to the EU countries from the free zones without any customs duty payment. Moreover, no customs duty is applied on the goods of third country origin at the entrance into the free zones and exit to the third countries.

For detailed information, please visit the web site of Undersecretariat of Foreign Trade www.dtm.gov.tr

REGULATIONS & PRACTICES

Trade Regulations

Tariffs and Import Taxes

Turkey maintains a transparent and open foreign trade regime. The introduction of Turkey's Customs Union with the European Union (EU) in 1996 resulted in substantial revisions to Turkey's tariff regime. Turkey now applies the EU's common external tariff for third country (including US) imports, and imposes no duty on non-agricultural items from EU and European free trade Association (EFTA) countries. Turkey eliminated its mass housing fund surcharge on all imports except for some agricultural products.

Turkish Customs Tariff comprises the rates of duty, Mass Housing Fund implementing for certain goods and the amount to be paid to the Fund in euro (equivalent in TL) as agricultural component, which are all determined by the Degree of Import Regime annexed to the Degree No. 2008/14476 which was published in the Official Gazette No: 27097 of 31.12.2008 (2. bis) and entered into force in 01.01.2009.

Import Licenses

Turkey requires import licenses for some agricultural commodities, which are issued, based on domestic supplies. The government also requires certification that quality standards are met for importation of human and veterinary drugs and certain foodstuffs. Import certificates are necessary for most products requiring after – sales services, including telecommunications and electronic equipment and vehicles. Importers are also required to establish repair facilities in all seven regions of Turkey. Some telecommunications equipment related to radio frequencies require type approvals.

Standardization

The Undersecretariat of Foreign Trade prepared the "Ministerial Decree on the Regime of Technical Regulations and Standardization for Foreign Trade" and its supplementary legislation with the aim of providing transparency in the implementations, assembling all the dispersed regulations regarding standardization policies in Turkey and establishing a legal base for the harmonization of Turkish legislation with the Community's.

Inspection is carried out only for some agricultural products which has mandatory standards in export / imports. The

agricultural products within the scope of the 70 standards are performed by the General Directorate of Standardization for Foreign Trade in compliance to the standards which are parallel to the OECD and ECE standards. Industrial products are also subject to inspection by the Turkish Standards Institute (TSE).

According to the Regulation, agricultural products such as fresh fruits and vegetables, dry and dried fruits, legumes, edible vegetable oils, and cotton within the scope of approximately 70 standards are subject to standardization and commercial quality controls in exports. These controls are carried out by the inspection units called as "Inspectorates of Standardization for Foreign Trade", within the 8 Regional Directorates (Marmara, Western Anatolia, South Anatolia, Eastern Black Sea, Western Black Sea, South Eastern Anatolia, Central Anatolia and Eastern Anatolia) working under the UFT.

Following the inspection carried out by the inspectors, a "Control Certificate" is given to the exporter if the product is found to be in conformity with the relevant standard. The exporter cannot export the product without a Control Certificate.

Import control system under the Regime on Technical Regulations and Standardization for Foreign Trade in Turkey has been subject to modifications since 2004 with the aim of harmonization of the European Union (EU) technical legislation.

In this regard, the "Decree of Council of Ministers on the Regime

on Technical Regulations and Standardization for Foreign Trade" and the legislation published based on the mentioned Decree was reviewed in order to enable the relevant EU legislation to be implemented in Turkey at the import stage.



On the other hand, after the transposition of relevant productspecific EU directives into Turkey's legal order, Turkey started to perform import checks of certain product groups such as toys and personal protective equipments, machinery, low voltage equipment, pressure equipments according to the rules applicable in the new system.

Furthermore, all products on the market no matter whether they are imported or not, are subject to market surveillance activities executed by responsible public authorities. As a result of these activities, products bearing serious risks should be withdrawn from the market.

Import / Export Documentation

Turkish documentation procedures follow the European Union system. All commercial shipments must be accompanied by customs declaration form, a commercial invoice, a certificate of origin and a bill of lading or airway bill, depending on the method of shipment used.

Temporary Entry

The temporary importation procedure shall allow use in the customs territory of Turkey, with total or partial relief from import duties and without their being subject to commercial policy measures, of goods not in free circulation intended for re-export without having undergone any change except normal depreciation due to the use made of them". Books, newspapers, magazine, catalogues, pamphlets, brochures and similar advertising materials are exempt from custom duties. Samples of no commercial value are admitted duty free. Samples with commercial imported into Turkey should be marked "In Transit".

Labeling / Marking Requirements

All packages, cases and bales must bear shipping mark numbers, dimensions and gross weight of the merchandise. Packages and the bills of lading that are to be shipped through Turkey should be marked "In transit".

The Prohibited Goods for Imports

- Hashish and prepared opium
- Spawn of silk-worm
- Any kind of soil, leaf, stem, straw and natural manure used for agricultural aims
- Various game machines
- Products that bear the brand of a manufacture or the brand name of a commercial product, or a commercial title
- False label and packing material
- The materials mentioned in the Importation .../15 notification list II, published yearly by the Undersecretariat for Foreign Trade
- \succ
- Waste materials mentioned in the Standardization.../3 Notification published yearly by the Undersecretariat for Foreign Trade

For detailed information, please visit the web site of The Undersecretariat for Foreign Trade http://www.dtm.gov.tr

Marketing Products and Services

Distribution and Sales Channels

Marketing of most foreign products in Turkey is through foreign supplier agents or distributors. Depending on the location of the products consumers/end-users, most distributors have a dealer network throughout the country or in areas where the product is most used.

Use of Agents / Distributors

Unless a firm's interests are large enough to warrant opening an office in the country, the most effective means of selling in Turkey is through a local representative. When dealing with government tenders, an agent is an absolute barrier. Under Turkish Law agency agreements, private contracts between two parties and their stipulation vary according to whole country or

for specifically designed areas or types of business.

Franchising

Turkish Franchising Association (UFRAD) that was established in 1991 as the first and only example in emphasizing the importance branding in commercial of success have brought together approximately 100 firms. It has become the center of knowledge and sharing information about legal. cultural. and financial matters to help these firms to constitute collaborations both in Turkish market and international



commercial platforms and to help Turkish brands to find place in the world market. Another contribution of UFRAD to our economic life is to strengthen quality management, demand for high standards, and create opportunities for employment

In legal framework, franchising is considered in the same category as foreign investment. The government agency responsible for reviewing foreign franchise transactions is the Undersecretariat of Treasury. Foreign franchise proposals are generally favorably received in view of their potential for employment opportunities, transfer of technology and know-how, and the positive effects of their competition/role modeling on local quality standards.

Public and private sector institutions apply to the General Directorate of Foreign Investment for the registration of license, technical support, management, know-how agreements made with foreign companies. Work permits for foreign administrative and technical personnel to be employed by private sector organizations, with the condition of possessing the sufficient administrative and technical skills, are issued by General Directorate of Foreign Investment.

> For detailed information, please visit the web site of Undersecretariat of Treasury http://www.treasury.gov.tr or Turkish Franchise Association http://www.ufrad.org.tr

Direct Marketing

Especially for those firms whose sales potential is large enough to warrant it a local affiliate is the best possible way selling to the market without an agent or distributor.

Joint Ventures / Licensing

The government authority in charge of joint ventures/licensing is the Undersecretariat of Treasury, General Directorate of Foreign Investment. Especially in large urban centers a highly sophisticated infrastructure exists in terms of legal support as well as financial or consultancy services which may be required by potential foreign investors or joint venture partners.

Establishing an Office

No Pre-Permits

The preestablishment permit to be taken from The Undersecretariat of Treasury and Ministry of Industry and Trade, required by the previous legislation has been abolished.

Company Establishment in 1-Day

It is now possible to establish a company just in 1 day when applied to the related Trade Registry Office with the required documents. The company gets its "legal entity" upon registration at the Trade Registry.

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Companies which can be established

Incorporated Companies such as:

- Joint Stock Companies
 - Limited Companies
 - Commandite Companies
 - Collective Companies

Unincorporated Companies such as:

- ➢ Joint-Venture
- Business Association
- Consortium

Companies with Special Legislation

Banks, private finance institutions, insurance companies, financial leasing companies, factoring companies, holding companies, companies operating foreign currency exchange offices, companies dealing with public warehousing, publicly held companies subject to the Capital Markets Law, companies that are founders and operators of free zones are still subject to permit from the Ministry of Industry and Trade.

Joint Stock Company

The company's stock capital is divided into shares and the liability of the shareholders is limited to the capital subscribed and paid by the shareholder. At least 5 shareholders (real person or legal entity) and minimum capital of TL 50.000 are mandatory. The mandatory company organs are general assembly, board of directors and supervisory board.

Limited Company

It is the company established with at least 2 and at most 50 real person or legal entities and the liability of the shareholders is limited to the capital subscribed and paid by the shareholder. Minimum capital of TL 5.000 is mandatory. Unlike joint stock companies, no stock certificate is issued.

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 person. The rights and obligations of the shareholders are determined by the Articles of Association.

Company Establishment Procedures

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

Documents for the Company Establishment

1. Company Establishment Petition and Notification Form, duly filled in and signed by persons authorized to represent the company,

2. Notarized signatures of persons authorized to represent the company together with the company trade name,

3. Letter of Commitment in accordance with Article 29 of the Trade Registry Regulation,

*The list of the documents to be procured and forms to be filled can be downloaded from

www.sanayi.gov.tr and www.hazine.gov.tr

4. Bank receipt of the deposit, amounting to 0.04% of the company capital,

5. Certified copies of the ID certificates of the real person founders and their residence certificates (if they have Turkish citizenship),

6. In case there are any real persons of foreign citizenship among the founders of the company, the xerox copy of his/her passport to be presented together with the passport itself or its notarized copy,

7. In case the foreign shareholder(s) is a legal entity; the original copy of the Certificate of Activity issued by the competent authorities and approved by the relevant Turkish Consulate or apostilled and its notarized translation,

8. In case there are any rights and movable and immovable assets to be put in as capital for a company to be established; expert report of the assessment made to ascertain the value of these and the related court decision for the expert assignment.

For detailed information, please visit the web site of the Undersecretariat of Treasury http://www.treasury.gov.tr and Investment Support and Promotion Agency

http://www.invest.gov.tr/

Selling Techniques

Once a firm appoints an agent, the agent or distributor expects and should receive full support with regard to literature, technical information and advertisement material. Possible government buyers and potential private sector buyers should receive catalogues and other literature clearly indicating the name and address of local agent/distributors. Both agents and, if possible their principals, should periodically visit existing customers.

Especially in larger Turkish cities international trade promotional events such as fairs, exhibitions and seminars are a common method of sales promotion. These fairs are also opportunities for companies to observe the competition since all major foreign and local suppliers participate in such events.

Advertising and Trade Promotion

Chambers of commerce and Industry, various associations, and specific sectoral publications serve as potential channels for advertisement. TV commercials or ads in major newspapers are also highly effective.

Sales and Customer Services

Local agents/distributors should have the required service and maintenance ability. Through personal contact the potential customer should be convinced about this ability. It is a further advantage if the firm has established its own office in Turkey and has servicing facilities through the country's major centers. Establishment of a minimum number of service centers is a legal obligation for some of the industrial and consumer products.

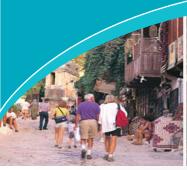
Public Procurement

For the adoption and harmonization with the EU acquis and the norms of the WTO a new law has been prepared by the Ministry of Public Works and Resettlement, the Ministry of Finance and related institutes and institutions. The new law on Public Procurement (No. 4734) is published in Official Journal on 22.01.2002 with a Public Procurement Contracts Law (No. 4735).

The purpose of Public Procurement law is to establish the principles and procedures to be applied in procurements held by all public entities and institutions governed by public law or under public control or



USEFUL INFORMATION









Frontier Formalities Practical Information



using public funds. Any procurement of goods, services, works and consultancy, the cost of which is covered by any kind of resources that are at the disposal of the contracting entities shall be executed in accordance with the provisions of this Law.

For detailed information, please visit the web site of The Public Procurement Administration http://www.kik.gov.tr

Need for a Local Attorney

English speaking attorneys specialized in commercial law, investment legislation, joint ventures, corporate law, tax law, bankruptcy law, public finance, banking corporations, criminal law, civil law, patent and trade mark applications and in other areas are available for consultation by business people.

USEFUL INFORMATION Frontier Formalities

Visa Information

Make your visa application in person and one month before you proceed to Turkey to avoid any inconvenience.

The information about visa requirements for tourists can be obtained from Ministry of Foreign Affairs.

For detailed information, please visit the web site of Ministry of Foreign Affairs http://www.mfa.gov.tr

Explanations:

- The term "official passports" covers diplomatic, service, special and official passports.
- The above information is for tourists. If you are going to study or work in Turkey, you must obtain appropriate visa from Turkish diplomatic/consular missions, prior to proceeding to Turkey.
- Visa regime for truck drivers of a country may differ from the overall visa regime effective for citizens of that particular country. For further information, please contact the nearest Turkish mission.
- Despite the visa regime applied towards the citizens of a country, the travel document holders of that country need to obtain visa from Turkish missions beforehand.
- ➢ All foreigners, except for those exempt from visa requirement, should obtain their visas at the Turkish

missions. Those foreigners, who can obtain sticker type visas at the Turkish border gates, may also have their visas at the Turkish missions, alternatively.

Foreigners, who will shoot a documentary film, conduct a research or an archeological excavation should get a special permission from the Turkish authorities in advance.

If you have a valid visa, you do not need a residence permit up to 90 days. On the other, foreigners who shall reside, work or study in Turkey, should register themselves at the nearest local police department upon their arrival in Turkey, regardless of the validity of their visa.

Information on work permits

To work in Turkey, you must apply to the nearest Turkish mission to obtain work permit and visa. Your passport, visa application form and a letter from your employer are just needed for your application. Other documents should be submitted to the Turkish Ministry of Labour and Social Security (MLSS) by your employer within three working days after your application.

You may find the list of those documents in the MLSS's website (http://www.csgb.gov.tr). Applications are finalised by the MLSS within ninety days at the latest. Right after your arrival in Turkey (before starting to work), you should be registered at the local police department within one month to obtain the necessary residence permit.

Currency Regulations

Turkish Currency

a. Importation of Turkish currency and instruments denominated in Turkish currency shall be free, while their exportation is free under the following principles:

i. Residents in Turkey and non-residents shall be free to transfer Turkish currency abroad via banks.

ii. Travelers may freely take Turkish currency abroad on their person, up to the equivalent of USD 5.000.

iii. Exportation of instruments denominated in Turkish currency shall be free.



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b. Non-residents may freely make payments, collect money and make deposits in Turkish currency in Turkey.

c. Banks shall inform the authorities to be determined by The Ministry to which the Undersecretariat of Treasury is attached about Turkish lira transfers abroad, excluding payments for exports, imports and invisible transactions that are above the equivalent of USD 50,000.-, within a 30 day-period starting from the date of transfer.

Foreign Exchange

a. Importation of foreign exchange to Turkey is free.

b. Residents in Turkey may freely keep foreign exchange; purchase foreign exchange from banks, authorized establishments, PTT and precious metal brokerage institutions; hold foreign exchange in their foreign exchange accounts with banks; use foreign currency banknotes and make deposits in banks in Turkey and abroad.

c. Residents in Turkey are allowed to accept payment in foreign currency from non-residents for the transactions that they conduct in Turkey in favor of such non-residents.

d. Non-residents are allowed to purchase foreign exchange from banks, authorized establishments, PTT, precious metals brokerage institutions and intermediary institutions.

e. Residents in Turkey and non-residents may freely transfer foreign exchange abroad through banks.

Banks shall inform the authorities to be determined by the Ministry about foreign exchange transfers abroad (including transfers made from foreign exchange deposit accounts), excluding payments for exports, imports and invisible transactions that are above USD 50.000 or its equivalent in another foreign currency within a 30 day-period starting from the date of transfer.

f. Travelers may freely take foreign currency banknotes with them abroad up to USD 5.000 or its equivalent.

Non-residents and Turkish citizens working abroad who are also considered as residents in Turkey may freely take foreign currency



banknotes abroad on their person in an amount exceeding USD 5.000,- or an equivalent amount in another currency, provided that a declaration is made upon entry to Turkey. Meanwhile, the same is valid also for residents in Turkey, in case they prove that the foreign currency banknotes have been purchased from banks within the framework of invisible transactions.

Customs Regulations

Turkish Customs legislation was adapted to EU legislation so as to enable two or more countries to annul the customs taxes mutually and impose them on third countries due to the establishment of the Customs Union; and the applications of Customs Union were started in the Turkish Customs as of 01.01.1996.

Imported goods are still subject to the customs tax and VAT; funds are collected on some goods such as agricultural products. The application of exportation tax was cancelled. There is not any other tax applied to the exportation of some domestic products than the funds.

Undersecretariat of Customs is authorized to determine the qualities, features, amount and value of the goods that can be imported as personal effects and to conduct and to conclude enquires into special and obligatory cases.



Useful Information for Travelers

Who is Traveler?

Turkish citizens residing in a foreign country and foreigners who come to the Turkish Customs Zone via overland routes, railroads, maritime lines or airlines from a foreign country or Turkish citizens or foreigners residing in Turkey who are returning to Turkey permanently or temporarily from the foreign country they went to and similar Turkish citizens or foreigners who are traveling to a foreign country with the same purposes using the same ways.

Who is not considered as Traveler?

Boat or ship captains, crew and servants, railroad and sleeping wagon and dining wagon personnel such as train chief, conductor, ticket seller, controller, stoker, train guard, restaurant chief, waitress, persons who are in charge with guiding the automobiles, busses, trucks, aircrafts, other land, sea and air transportation vehicles and with the services regarding passengers and luggage are not considered as passengers.

How much Turkish Liras and Foreign Exchange may a passenger bring with herself/himself to Turkey?

A passenger may bring unlimited amount of Turkish Liras and Foreign Exchange with herself/himself to Turkey.

How much Turkish Liras and Foreign Exchange may a passenger take out with herself/himself from Turkey?

A passenger may take out an amount of 5,000 US Dollars or an equal amount of cash with herself/himself from Turkey.

Persons, who are resident in foreign countries and Turkish citizen resident in Turkey but working in a foreign country may take out an amount more than 5,000 US Dollars or an equal amount of cash with themselves provided that they declared the amount while entering to Turkey.

Persons, resident in Turkey may also take out 5,000 US Dollars or an equal amount of cash with themselves provided that they proved they purchased foreign exchange from the banks or financial institutions in the framework of invisible transactions.

Turkish Lira or foreign exchange transfer to abroad via banks is not subject to any limitation.

Passengers, who bring with them cash amounts for the advance payment of an export to be made from Turkey, shall declare the situation while entering Turkey and shall document the issue.

How much jewelry may a passenger take out with herself/himself from Turkey?

A passenger may bring into Turkey or take out from Turkey pieces belonging to her/ him made out of precious metals and gems

having the quality of non-commercial purpose jewelry at the amount of 15,000 USD together with herself/himself. Taking out from Turkey or bringing into Turkey the jewelry having a higher value depends on the condition of declaring in the entrance and of documenting that they are purchased in Turkey.



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What does "Personal Articles Exemption" means?

Non-commercial used or new personal articles for the passengers own use, which are brought together with the passenger or two months before and six months after the passenger, shall be exempt from the customs duties.

The Office of Undersecretary is authorized to determine the qualities, features, amounts and values of properties to be imported as personal articles and to examine and finalize the obligatory special cases.

What does "Exemption for Property of 100 Euros Received by Mail" means?

Any kind of property except for alcohol-alcohol products and tobacco- tobacco products which has a total real value less than 100 Euros per post and does not have the commercial quality and amount and sent from an abroad country to a person who is in the Turkish Customs Zone via mail or parcel or rapid parcel shall be exempt from customs duties.

What does "Exemption for Gift Received by Mail" means?

The importation of the properties sent by a real person in a foreign country to a real person in the Turkish Customs Zone via mail or rapid parcel service shall be exempt from the customs duties.

This exemption shall be applied for the following items:

a)items sent to persons in Turkey via mail or rapid parcel service for the occasion of Ramadan and Sacrifice Festivals and New Year's Day or Christmas,

b)items which does not have commercial qualities and amounts,

c)items having the quality of personal, family property or gifts,

d)items which are not paid in return.

What Is The Higher Limit In Euros For The Gifts?

This exemption shall be applied for the items of which real value does not exceed 300 Euros. Where there is more than one item, the total value should not exceed 300 Euros.

Where the total value of a shipment consisting of two or more items exceeds the limit of 300 Euros, the exemption shall apply only to the 300 Euros of the total value

Is There Any Exemption For The Gift Items Brought Together With The Passenger?

Non-commercial gift items imported by the passengers (excluding transit passengers) together with them shall be exempt from customs duties.

This exemption shall be applied for the following items:

a)items which does not have commercial qualities and amounts.

b) items having the quality of personal, family property or gifts.

c)items which are brought for presenting as gifts.

The Office of Undersecretary is authorized to determine the qualities, features, amounts and values of properties to be imported as gift items; to examine and finalize the obligatory special cases; and to restrict the gift item exemption in order to prevent the abuse of this right.

This exemption shall be limited with the following items at the following amounts per person;

Cigarette 200 pieces and Cigarillos (cigars not exceeding 3 gr. 50 pieces and per each 10 pieces and Cigar Minced tobacco (with 200 leaves of 200 gr. or cigarette paper Pipe tobacco 200 gr. or Chewing tobacco 200 gr. or Water-pipe tobacco 200 gr. snuff 50 gr.

a) Tobacco products:

b) Alcohol and spirits

100 cc	1 bottle or
70 or 75 cc	2 bottles

c)

Eau de cologne, lavender water, perfume and lotion (max. 120 ml)	5 pieces
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d)

Coffee	1 kg.
Granulated instant coffee	1 kg.
Теа	500 gr.
Chocolate	1 kg.
Food made of sugar	1 kg.

e) Medical materials and medicine at the amount sufficient for personal needs of the passengers..

The exemption under items (a) and (b) of this article shall not be applied for the passengers under 18.



Is There A Limitation For The Gift Items Brought Together With The Passenger?

The passengers, who are on their way to and back from other countries via our country through the land border gates and for the passengers who come from or go to other countries and return to the country where they came from without passing at least 3 days in the country they arrived, shall not benefit from the importation exemption for "ALCOHOLIC BEVERAGES, CIGARETTES AND TOBACCO PRODUCTS" and gift item exemption granted under the right of personal article

What Is The Higher Limit In Euros For The Exemption?

Excluding the ones stated in items a, b, c, d, and e above, the exemption shall be applied to the properties of which total real value does not exceed 300 Euros per passenger. However, this amount shall be applied as 145 Euros for passengers under 15.

Where the total value of two or more items exceeds the limit stated in the Exemption for Gift Items Brought By the Passenger, the exemption shall apply only to the 300 Euros or 145 Euros of the total value.

May Passengers Bring Properties Together With Them or Via Mail Provided That They Pay The Customs Duties?

A fixed rate of duty shall be charged for the properties which are sent from another country via mail or rapid parcel service or brought together by the passengers at 18 or over, or two months before or six months after such passengers visits, and which does not have any commercial quality or amount and has a real value less than 1500 Euros per each shipment or passenger, preserving the right of exemption for the properties of which real value under 300 Euros importable without the customs duties.

The said fixed rate shall be applied by placing 10% over the total values of the items.

The said items under the limit should be one of the following;

a)items which are sent to persons in Turkey via mail or rapid parcel service, b)Items brought together with the passengers, c)Items brought or sent for gift purposes,



d)Items reserved for the personal or family use of the passenger,

e)Items which does not have a commercial quality or amount.

How are the properties of which value are over 1500 Euros are imported?

In case the total value of the items brought is over 1500 Euros, the duties payable for the importation of such items shall be accrued and collected due to the provisions in force.

Where the value of a single item brought is over 1500 Euros, the customs duties payable for the importation of such item shall be accrued and collected due to the rates established with the Importation Regime Decision

Before applying a fixed rate duty on the item, the declaring party may request the application of importation duties instead of this. In such a case the importation of the items shall be authorized following the collection of the importation duties.

The value taken as basis for calculating the taxable value of the item brought in this context shall be determined due to the presented invoice. In case such a document is not presented or the amount on the presented document is found to be low by the customs administration, the value of the item shall be established by the administration.

CELLULAR PHONES

It hasn't allowed to bring cellular phones as a gift with passengers since 01.01.2007

Is there a list of personal articles?

A-) Goods Used for Clothing and Traveling

- Goods used for clothing
 - Goods used for daily life and travel

B-) Electronic Appliances

-

- 1 Color TV up to 21 inches (inclusive), 1 piece

- 2 Handheld devices with GSM, TV, video and music player ability,

- 3 Camera/digital camera (1 piece) and blank cassettes (10 pieces)

4 GPS (Global Positioning System) device

5- Overhead projector (1 piece)

6 Laptop OR Desktop Computer (1 piece), parts and components (including flash memory and hard disc)

- 7 Radio or portable radio cassette player (one piece)
- 8 Media player with hard disc, memory card and accessories

9 Video game console with cassettes and cartridges (one piece) 10 Record, tape or compact disc (maximum 10 of each)

11 Walkie-Talkie (one pair)

12 GSM-cellular phone (with SIM cards) (one piece annually)

* Exemption is applied either for the handheld device in the second clause or the GSM cellular phone in the 12th clause.

C-) Musical Instruments

1 Portable musical instrument (one per each instrument, maximum total five),

D-) Sports & Game Instruments

1- Camping tent with two rooms (one set),

2- Single set of diving apparatus for underwater sports (quality, spare parts and parts are defined by Undersecretariat),

3- Gliding wings (one pair),

4- A plastic boat without an engine,

5- A wind surf used for water sports,

- 6- Flipper (a pair),
- 7- Tennis racket and 3 boxes tennis balls,

8- Golf Equipment,

9- Each of the other sports equipment and clothing (except sea motorcycle and motorized sea sled) for self-use,

10- Chess, checkers and backgammon set (maximum one set of each),

11-5 decks of playing cards,

E-) Health Equipment

1- Sick beds of the traveler,

2- Chairs with movable parts designed for handicapped either with or without engine,

3- Medicines used for personal medical treatment,

4- Gas mask and similar protective equipment (maximum 2 units),

5- Blood Pressure Monitor (Sphygmomanometer) (one piece),

6-Blood sugar monitor (one piece),

7- Respiration system (one unit),

8- Automatic injector for diabetics,

F-) Kitchen Utensils

1- Such kitchen utensils as plate, saucepan, fork, spoon and knife which may be used during the journey,

2- A portable picnic stove,

3- A samovar,

4- Two thermos flasks,

5- Coffee machine, break maker, toast machine, mixer and squeezer,

G-) Consumers' Goods

1- Either domestic or foreign;

400 cigarettes (2 carton) and 150 cigars.

In addition,

200 gr. Minced tobacco and 200 cigar papers or

500 gr. pipe tobacco or

200 gr. Chewing tobacco or

200 gr. Tumbaki* (* a tobacco used when smoking a waterpipe) or

50 gr. snuff,

2-1.5 kg. of coffee, 1.5 kg. of instant coffee, 500 gr. of tea, 1 kg. of chocolate, 1 kg. of candy,,

3- A bottle of 100 cl or 2 bottles of 75 or 70 cl of alcoholic drinks,

4- Eau de cologne, lavender, perfume, essence and lotion of total maximum 600 ml. Exemptions in articles 1 and 3 do not apply to persons under 18 years of age.

5- Date and zemzem water in quantities designated by Undersecretariat and Presidency of Religious Affairs. This exemption applies to returning travelers from hajj and umrah only,

H-) Miscellaneous

1- A digital or analog camera (together with memory card with 5 films),

2- Toys of a child traveler,

3- A baby carriage

4- Scooter (with two wheels and battery),

5- Pocket sized calculator that works with battery,

6- An iron (steam or steamless),

7- A bicycle,

8- A praying mat,

9- A small handy binocular (except night vision binoculars, goggles and sharp shooter binoculars),

10- A table clock,

11 A portable gas stove,

12- Rechargeable electric torch,

13- In case of transport with vehicle (only for the driver or the owner),

- Screwdriver set (max 5 units at different sizes),

- Wrench set (max 10 units at type used in vehicle),

- Auto pump,

- Car battery charging apparatus,

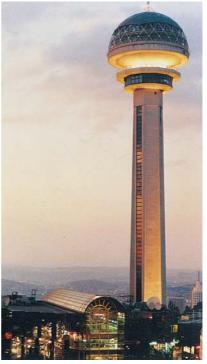
- Handy vacuum cleaner operating with car battery,

- An ice box operating with car battery,

- An inner and a pneumatic tire in addition to spare tire,

14-14 A passenger can bring along total two pets (cat, dog or bird) or ten aquarium fishes on condition that they are kept under control,

(They must have veterinary health certificate, origin and vaccine documents and also identification card if any.) 15-Other goods which can be included in personal effects by the Undersecretariat of Customs according to the traveler,



Banderole Fees Collected on Behalf of TRT (Turkish Radio Television Corporation)

A banderole fee is collected and transferred only once by Customs administrations to TRT for color television, blackwhite television, radio, video, television satellite receivers, combined devices to be brought from abroad for non-commercial importation purposes and all kinds of devices for receiving broadcasting signals, in accordance with Council of Ministers Decree of 20.12.1999 No.99/13768.

The amount of banderole fees will be determined by Council of Ministers Decree annually.

The following items are forbidden to export from Turkey:

- Cultural-Historical Works and Natural Fauna,
- Tobacco seeds and plants
- Indian hemp
- Firewood and charcoal
- Angora goats
- Wild animals (alive or dead)
- Some natural flower bulbs
- Datça data palm (phoenix the ophrasti crenter)
- The exportation of the following tree species: walnut, mulberry, cherry,
- Plum, yew, ash, elm the and linden; in the forms of log, bud, timber, plank
- Pterocarya carpicifolia
- Liquidambar orientalis
- Saplings of olive, fig, hazelnut, pistachio, sultana, natural mushrooms, vine plant
- Sahlep/Orchis (dust, tablet or any forms)
- Exports in the context of Vienna Convention on Protection of Ozone Layer and its protocols
- Exports of the chemicals listed in Annex of Chemica WeaponAgreement (List-1) to the third countries.

For detailed information, please visit the web site of the Undersecretariat of Customs (http://www.gumruk.gov.tr)

Practical Information

Business Hours	
Business Offices	9.00 am to 6.00 pm
Government Offices	8.30/9.00/ am to 5.30/6.00 pm
Lunch Break	12.30 am to 1.30 pm
Shops	9.00 am to 7.00 pm
Banks	8.30 am to 5.00 pm

*Banks & Government Offices are closed on Saturday & Sunday

Public Holidays

New Year's DayJanuary 1National Sovereignty & Children's DayApril 23Labour and Solidarity DayMay 1Commemoration of Atatürk, Youth & Sports DayMay 19Victory DayAugust 30Republic DayOctober 29

Three days for Ramadan and four days for Sacrifice Fest holidays depending on the Muslim calendar.

Weights and Measures

The metric system is in force.

Electricity

Domestic Industrial Plugs Lamp Sockets 220 volts, 50 cycles 380 volts European round 2-prong plugs Screw type

Local Time

GMT + 3 hours (April-September) GMT + 2 hours (October-March)

Drives on the Right

Internet TLD .tr

Calling Code 90

Postal System and Phone Calls

Telephone, telegram and fax services both domestic and international have been integrated into direct dialing system. Regular mail services, parcel post services (Surface/Air), express mail services are available. Major post offices are open 8.00-24.00 hrs. Public telephones mainly operate on a system of magnetic telephone cards.

Health Care

Hospitals render service for 24 hours. There are private clinics almost in every section of the major cities. Turkish law requires that at least one pharmacy be open in a given neighborhood at nights and weekends

GUIDE FOR BUSINESSMEN

Every year Turkey attracts more than 500 thousand tourists for health tourism. A growing number of patients from all around the world prefer the Turkish hospitals in many fields of medicine; including plastic and aesthetic surgery, hair transplantation, eye surgery, in vitro fertilization,



open heart surgery, skin diseases, check-up, cancer treatment, otorhinolaryngology, dialysis and cardiovascular surgery, gynecology, tumor operations, brain surgery, orthopedics, and dentistry, on account of their low cost but high quality and technology standards. The diagnostic, treatment and surgical operation activities carried out with the same techniques and technologies used in developed countries cost too high in hospitals in other countries than Turkey.

The patients and their families will not only receive health services physically and mentally, but also make the best use of the historical and tourism potentials in the region. The spa and thermal centers in Turkey provide beauty and health with cure methods dating back to the Roman period.

For detailed information, please visit the web site of the Ministry of Culture and Tourism http://www.turizm.gov.tr

Shopping

Shopping is one of the great pleasures of a trip to Turkey and the rich variety of Turkish crafts makes it impossible to resist buying something. The most popular objects for the holiday maker or

business visitor are; carpets and kilims, silver and gold jewellery, leather and suede goods, copper and bronze wares, ceramics, handicrafts, embroidery and the famous Turkish meerschaum and onyx.





Long before the first gold coins were struck in western Anatolia. Now, this same incredible heritage of Anatolian civilizations starts to make the modern Turkish Jeweler Manufacturers an important contender in the global jeweler market.

Tipping

Service charge normally is not included in restaurant bills. Tipping at a rate of 10% to 15% of the total is common. However, tipping is not expected by taxi drivers, it is enough to pay the amount recorded by the counter.



Useful Numbers

Fire	110
Ambulance	112
Fault Repair Telephone	121
Operator Assistance For Telegraph Service	141
Coastal Zone Security	151
Police	155
Gendarme	156
Martyr To Trafficking in Human Being Information Service	157
Highway	159
Turkish Red Crescent	168
Forest Fire	177
Police (Municipality)	153
Postal Service	169
Consumer Protection	175
Labor Office	180
Environment Information	181
Electricity	186
Tax Information	189
Poison Information	114
Postal Codes	119
Narcotic Information	171
Blood Center (For Boy Scout)	173
Health Information	184
Director Assistance Service	11811
Turkcell Directory Service	11832
Avea Directory Service	11855
Vodafone Directory Service	11842
Paging	133

Numbers									
1:	Bir	6:	Altı	11:	Onbir	60:	Altmış	101:	Yüz bir
2:	İki	7:	Yedi	25:	Yirmibeş	70:	Yetmiş	200:	İki yüz
3:	Üç	8:	Sekiz	30:	Otuz	80:	Seksen	300:	Üç yüz
4:	Dört	9:	Dokuz	40:	Kırk	90:	Doksan	1000:	Bin
5:	Beş	10:	On	50:	Elli	100:	Yüz	2000:	İki bin

GUIDE FOR BUSINESSMEN

Hello	Merhaba
Welcome	Hoşgeldiniz
Goodbye	Hoşçakal, güle güle
Good morning	Günaydın
Good evening	İyi akşamlar
Good night	İyi geceler
How are you?	Nasılsınız?
I am well, thank you	İyiyim, teşekkür ederim
Please	Lütfen
Thank you	Teşekkür ederim
Yes / No	Evet / Hayır
How much?	Ne kadar?
Where is?	Nerede?
I want	İstiyorum
Help me	Yardım edin
Attention	Dikkat
Airport	Havaalanı
Port	Liman
Town Center	Merkez
Hospital	Hastane

Mini Conversation Guide



The Days				
Sunday	Pazar			
Monday	Pazartesi			
Tuesday	Salı			
Wednesday	Çarşamba			
Thursday	Perşembe			
Friday	Cuma			
Saturday	Cumartesi			

GUIDE FOR BUSINESSMEN



MINISTRIES

TURKISH MINISTRY OF AGRICULTURE AND RURAL AFFAIRS

(T.C. Tarım ve Köyişleri Bakanlığı) http://www.tarim.gov.tr

TURKISH MINISTRY OF CULTURE AND TOURISM

(T.C. Kültür ve Turizm Bakanlığı) http://www.kulturturizm.gov.tr

TURKISH MINISTRY OF ENERGY AND NATURAL RESOURCES

(Enerji ve Tabii Kaynaklar Bakanlığı) http://www.enerji.gov.tr

TURKISH MINISTRY OF ENVIRONMENT AND FORESTRY

(T.C. Çevre ve Orman Bakanlığı) http://www.cevreorman.gov.tr

TURKISH MINISTRY OF FINANCE

(T.C. Maliye Bakanlığı) Internet: http://www.maliye.gov.tr

TURKISH MINISTRY OF FOREIGN AFFAIRS

(T.C. Dışişleri Bakanlığı) http://www.mfa.gov.tr

TURKISH MINISTRY OF HEALTH

(T.C. Sağlık Bakanlığı) http://www.saglik.gov.tr

TURKISH MINISTRY OF INDUSTRY AND COMMERCE

(T.C. Sanayi ve Ticaret Bakanlığı) http://www.sanayi.gov.tr

TURKISH MINISTRY OF INTERIOR

(T.C. İçişleri Bakanlığı) http://www.icisleri.gov.tr

TURKISH MINISTRY OF JUSTICE

(T.C. Adalet Bakanlığı) http://www.adalet.gov.tr

TURKISH MINISTRY OF LABOR AND SOCIAL SECURITY

(T.C. Çalışma ve Sosyal Güvenlik Bakanlığı) http://www.calisma.gov.tr

TURKISH MINISTRY OF NATIONAL DEFENCE

(T.C. Milli Savunma Bakanlığı) http://www.msb.gov.tr

TURKISH MINISTRY OF NATIONAL EDUCATION (T.C. Milli Eğitim Bakanlığı) http://www.meb.gov.tr

TURKISH MINISTRY OF PUBLIC WORKS AND SETTLEMENT

(T.C. Bayındırlık ve İskan Bakanlığı) http://www.bayindirlik.gov.tr

TURKISH MINISTRY OF TRANSPORT (T.C. Ulaştırma Bakanlığı) http://www.ubak.gov.tr

PUBLIC INSTITUTIONS

UNDERSECRETARIAT FOR FOREIGN TRADE http://www.foreigntrade.gov.tr

UNDERSECRETARIAT OF TREASURY http://www.hazine.gov.tr

GENERAL DIRECTORATE OF FOREIGN INVESTMENT http://www.treasury.gov.tr

UNDERSECRETARIAT OF CUSTOMS http://www.gumruk.gov.tr

PRIVATIZATION ADMINISTRATION Internet: http://www.oib.gov.tr

THE CENTRAL BANK OF THE REPUBLIC OF TURKEY (TCMB) http://www.tcmb.gov.tr

STATE PLANNING ORGANIZATION (DPT) Internet: http://www.dpt.gov.tr TURKISH STATISTICAL INSTITUTE (TÜİK) http://www.tuik.gov.tr

TURKISH STANDARDS INSTITUTION (TSE) http://www.tse.gov.tr

GAP (SOUTHEASTERN ANATOLIA PROJECT) REGIONAL DEVELOPMENT ADMINISTRATION http://www.gap.gov.tr

> TURKISH EXIMBANK http://www.eximbank.gov.tr

INVESTMENT SUPPORT AND PROMOTION AGENCY OF TURKEY

http:/www.invest.gov.tr

TURKISH PATENT INSTITUTE (TPE) http://www.turkpatent.gov.tr

REPUBLIC OF TURKEY, DEVELOPMENT BANK INC. http://www.tkb.com.tr

SMALL AND MEDIUM ENTERPRISES DEVELOPMENT AND SUPPORT ADMINISTRATION (KOSGEB)

http://www.kosgeb.gov.tr

TURKISH INTERNATIONAL COOPERATION AND DEVELOPMENT AGENCY (TİKA) http://www.tika.gov.tr

FOREIGN ECONOMIC RELATIONS BOARD (DEIK) http://www.deik.org.tr

FOREIGN TRADE ASSOCIATION OF TURKEY (TURKTRADE) http://www.turktrade.org.tr

INTERNATIONAL INVESTORS ASSOCIATION OF TURKEY

http://www.yased.org.tr

CAPITAL MARKET BOARD (SPK) http://www.spk.gov.tr

İSTANBUL STOCK EXCHANGE (İMKB) http://www.imkb.gov.tr - www.ise.org

THE BANKS ASSOCIATION OF TURKEY (TBB) Internet: http://www.tbb.org.tr

TURKISH AIRLINES INC. (THY) Internet: http://www.thv.com

EXPORTERS UNIONS

TİM-TURKISH EXPORTERS ASSEMBLY

http://www.tim.org.tr E-mail: tim@tim.org.tr

GENERAL SECRETARIAT OF AGEAN EXPORTERS ASSOCIATIONS

http://www.egebirlik.org.tr E-mail:eib@egebirlik.org.tr

GENERAL SECRETARIAT OF ANTALYA EXPORTERS UNION

http://www.aib.org.tr E-mail: aib@aib.org.tr

GENERAL SECRETARIAT OF BLACK SEA EXPORTERS UNION

http://www.kib.org.tr E-mail: kib@hnutexp.org ; hazelnut@blackseaexpunion.org

GENERAL SECRETARIAT OF CENTRAL ANATOLIA EXPORTERS UNION (OAİB)

http://www.oaib.gov.tr E-mail: oaib@foreigntrade.gov.tr

GENERAL SECRETARIAT OF DENIZLI EXPORTERS' ASSOCIATION

http://www.detkib.org.tr E-mail: detkib@detkib.org.tr

GENERAL SECRETARIAT OF EASTERN ANATOLIA EXPORTERS UNION

http://www.daib.org.tr E-mail : daibarge@daib.org.tr

GENERAL SECRETARIAT OF İSTANBUL EXPORTERS UNION

http://www.ieuhazelnut.org E-mail: iib@iib.org.tr

GENERAL SECRETARIAT OF ISTANBUL MINERAL & METAL EXPORTERS ASSOCIATION (IMMIB)

http://www.immib.org.tr E-mail: immib@immib.org.tr

GENERAL SECRETARIAT OF ISTANBUL TEXTILE & APPAREL EXPORTERS ASSOCIATION (ITKIB)

http://www.itkib.org.tr E-mail: info@itkib.org.tr

GENERAL SECRETARIAT OF MEDITERRANEAN EXPORTERS UNION

http://www.akib.org.tr E-mail: info@akib.org.tr

GENERAL SECRETARIAT OF SOUTH EASTERN ANATOLIA EXPORTERS UNION

http://www.gaib.org.tr E-mail: gaib@gaib.org.tr

GENERAL SECRETARIAT OF TRABZON CEREALS-PULSES, OIL SEEDS AND PRODUCTS EXPORTERS UNION

http://www.dkib.org.tr E-mail : dkib@dkib.org.tr

GENERAL SECRETARIAT OF ULUDAĞ EXPORTERS ASSOCIATION

http://www.uib.org.tr E-mail arge@uib.org.tr ; uludag@uib.org.tr

FREE ZONE DIRECTORATES

UNDERSECRETARIAT FOR THE PIRIME MINISTRY FOR FOREIGN TRADE,

GENERAL DIRECTORATE OF FREE ZONES,

İnönü Bulvarı No: 36

06	510	Emek/ANKARA	

Tel :0(312) 204 75 00

Fax : 0(312) 212 89 06

E-mail : sbgm@dtm.gov.tr

TOROS - ADANA-YUMURTALIK FREE ZONE DIRECTORATE

P.K.10 01920 Ceyhan/ADANA

- Tel :0(322) 634 20 80 0(322) 634 20 70
- Fax :0(322) 634 20 71
- E-mail : aysbmp@ttnet.net.tr

AEGEAN FREE ZONE DIRECTORATE

Akçay Cad. No:144/1 35410 Gaziemir/İZMİR Tel :0(232) 251 02 44 - 0(232) 251 54 54 Fax :0(232) 251 16 62 E-mail :egesbm@superonline.com

ANTALYA FREE ZONE DIRECTORATE

P.K.1 07070 Yeniliman ANTALYA Tel :0(242) 259 01 88 - 0(242) 259 14 42 Fax :0(242) 259 09 34 E-mail :info@ant-free-zone.org.tr

BURSA FREE ZONE DIRECTORATE

Hisar Mevkii Liman Yolu P.K. 35 Gemlik / BURSA Tel :0(224) 524 87 87 - 0(224) 524 87 89 Fax :0(224) 524 87 88 E-mail :brsbm@ttnet.net.tr

DENIZLI FREE ZONE DIRECTORATE

20350 Çardak/DENİZLİ

Tel :0(258) 851 11 19 - 0(258) 851 10 16

Fax :0(258) 851 10 38

E-mail :denizlisbm@ttnet.net.tr

EAST ANATOLIAN FREE ZONE DIRECTORATE

Cumhuriyet Cad. İl Özel İdaresi İş Merkezi Kat:1 251000 ERZURUM Tel :0(442) 235 25 30 - 0(442) 235 28 51

Fax :0(442) 235 61 66

E-mail :free-zone@erzurumsbm.net

EUROPE FREE ZONE DIRECTORATE

P.K. 350 59860 Çorlu / TEKİRDAĞ Tel :0(282) 691 10 54 (3 Lines) - 0(282) 691 10 53 Fax :0(282) 691 10 59 E-mail :avrupasbm@asb.com.tr

GAZİANTEP FREE ZONE DIRECTORATE

P.K. 67 Fevzi ÇAKMAK GAZİANTEP

Tel :0(342) 359 10 31 (3 Lines) - 0 (342) 359 10 30

Fax :0(342) 359 10 35

E-mail :info@freezone-antep.gov.tr

İSTANBUL ATATÜRK AIRPORT FREE ZONE DIRECTORATE

Havalimanı 34149 İSTANBUL

- Tel :0(212) 465 00 65 (3 Lines) 0(212) 465 01 24 Fax :0(212) 465 00 68
- Fax :0(212) 465 00 68
- E-mail :ahlsbm@superonline.com

İSTANBUL LEATHER AND INDUSTRY FREE ZONE DIRECTORATE

Aydınlı-Orhanlı Mevkii

81464 Tuzla/ İSTANBUL

Tel :0(216) 394 18 87 - 0(216) 394 21 28

Fax :0(216) 394 12 53

E-mail :derisb@ttnet.net.tr

İSTANBUL THRACE FREE ZONE DIRECTORATE

Karatoprak Mevkii Nato Karşısı Ferhatpaşa Mahallesi Çatalca/İSTANBUL

Tel :0(212) 786 60 02 (20 Lines)

Fax :0(212) 786 60 22

E-mail :isttrakyasbm@ttnet.net.tr

İZMİR MENEMEN LEATHER FREE ZONE DIRECTORATE

Maltepe Köyü, Panaztepe Mevkii, Menemen/İZMİR

Tel :0(232) 842 66 27 - 0(232) 842 66 24

Fax :0(232) 842 63 47

E-mail :serbestbolge@dsl.ttnet.net.tr

KAYSERİ FREE ZONE DIRECTORATE

P.K.105 KAYSERİ Tel :0(352) 311 39 81 - 0(352) 311 39 80 Fax :0(352) 311 39 82 E-mail :ksbmud@mynet.com

KOCAELİ FREE ZONE DIRECTORATE

Yeni Köy Arpalı Mevkii P.K. 33 Gölcük/KOCAELİ Tel :0(262) 341 38 41 - 0(262) 341 38 50 Fax :0(262) 341 38 21 E-mail :kocaelisbm@mynet.com

MARDIN FREE ZONE DIRECTORATE

 Organize
 Sanayi
 Bölgesi
 47100
 İstasyon/MARDİN

 Tel
 :0(482)
 215
 20
 70 - 215
 16
 94 - 0(482)
 215
 20
 55

 Fax
 :0(482)
 215
 15
 17

 E-mail
 :serbestbolge@superonline.com
 :serbestbolge@superonline.com

MERSIN FREE ZONE DIRECTORATE

P.K.15 MERSİN

Tel :0(324) 238 75 90 (4 Lines) - 0(324) 238 75 95

Fax :0(324) 238 75 98

E-mail :info@mersinsbm.com

RİZE FREE ZONE DIRECTORATE

Engindere Mah. Küçük Sanayi Sitesi Yanı, 53100 RİZE Tel :0(464) 226 09 52-53 - 0(464) 226 09 54 Fax :0(464) 226 09 56 E-mail :rizeser@ttnet.net.tr

SAMSUN FREE ZONE DIRECTORATE

55100 Limaniçi/ SAMSUN Tel :0(362) 445 19 96 0(362) 445 30 14 Fax :0(362) 445 11 08 E-mail :samserbol@mynet.com

TRABZON FREE ZONE DIRECTORATE

61100 Limaniçi TRABZON Tel :0(462) 326 42 33 0(462) 326 18 07 Fax :0(462) 326 42 35 E-mail :trb.serbol@ttnet.net.tr

TÜBİTAK MARMARA RESEARCH CENTER TECHNOLOGY FREE ZONE

P.K.56 41470 Gebze/KOCAELİ Tel :0(262) 646 30 45 Fax :0(262) 644 53 71

E-mail :teknoloji.sbm@superonline.com

MAJOR CHAMBERS OF COMMERCE AND INDUSTRY

THE UNION OF CHAMBERS AND COMMODITY EXCHANGES OF TURKEY (TOBB) Internet: http://www.tobb.org.tr

AEGEAN REGION CHAMBER OF INDUSTRY (EBSO)

Internet: http://www.ebso.org.tr

ANKARA CHAMBER OF COMMERCE (ATO)

Internet: http://www.atonet.org.tr

ANKARA CHAMBER OF INDUSTRY (ASO) Internet: http://www.aso.org.tr

İSTANBUL CHAMBER OF COMMERCE (İTO) Internet: http://www.ito.org.tr

İSTANBUL CHAMBER OF INDUSTRY (İSO)

Internet: http://www.iso.org.tr

İZMİR CHAMBER OF COMMERCE (İZTO) Internet: http://www.izto.org.tr



COMMERCIAL COUNSELLORS OF TURKEY

AFGHANISTAN

TURKISH EMBASSY OFFICE OF THE COMMERCIAL COUNSELLOR Shah Mahmoud Ghazi Khan Street No: 134 KABUL / AFGHANISTAN Phone : 00 93 (0) 20 2104023, 0312 218 60 83/149 Fax : 00 93 (0) 20 2104023 E-mail : kabil@dtm.gov.tr, dtkabil@yahoo.com

ALBANIA

TURKISH EMBASSY OFFICE OF THE COMMERCIAL COUNSELLOR Rr "Deshmoret e 4 Shkurtit Kompleksi Green Park Kulla 2 Kati 6 No:20 TIRANA / ALBANIA Phone : 00 355 4 2271927 Fax : 00 355 4 2271927 Fax : 00 355 4 2256548 E-mail : tiran@dtm.gov.tr, dtm_tiran@lycos.com, dtm_tiran@yahoo.com,

ALGERIA

AMBASSADE DE TURQUIE BUREAU DU CONSEILLER COMMERCIAL Rue Imam Chafai No: 33 El Mouradia ALGER / ALGERIA Phone : 00 213 21 699406 Fax : 00 213 21 699423 E-mail: cezayir@dtm.gov.tr, dtcez@wissal.dz

ARGENTINE REPUBLIC

OFFICINA COMMERCIAL DE LA EMBAJADA TURQUIA 11 de Septiembre 1382, C1426 BKN Cap. Fed. BUENOS AIRES / ARGENTINA Phone : 00 54 11 47871245 Fax : 00 54 11 47871248 E-mail : buenosaires@dtm.gov.tr, dtbue@fibertel.com.ar

AUSTRALIA TURKISH CONSULATE GENERAL OFFICE OF THE COMMERCIAL ATTACHE Level 8, 24 Albert Road South Melbourne VIC 3205 MELBOURNE / AUSTRALIA Phone : 00 61 3 96825448 Fax : 00 61 3 96825449 E-mail : melburn@dtm.gov.tr, dtmel@austarmetro.com.au

TURKISH CONSULATE GENERAL OFFICE OF THE COMMERCIALATTACHE 66 Ocean Str. Woollahra NSW 2025 SYDNEY / AUSTRALIA Phone : 00 61 2 93276639 Fax : 00 61 2 93624730 E-mail : sidney@dtm.gov.tr, dtsid@bigpond.net.au

GUIDE FOR BUSINESSMEN

AUSTRIA

TURKISCHE BOTSCHAFT HANDELSABTEILUNG Gottfried-Kellergasse 2/12 A-1030 WIEN / AUSTRIA Phone : 00 43 1 7131358, 7124382 Fax : 00 43 1 7135875, 712438275 E-mail : viyana@dtm.gov.tr, dtviy@ins.at

AZERBAIJAN

TURKISH EMBASSY OFFICE OF THE COMMERCIAL COUNSELLOR Samed Vurgun Küçesi No: 94 BAKU / REPUBLIC OF AZERBAIJAN Phone : 00 99 412 4413968 Fax : 00 99 412 4413906 E-mail : baku@dtm.gov.tr, dtbaku@gmail.com

BELARUS

TURKISH EMBASSY OFFICE OF THE COMMERCIAL COUNSELLOR Volodarsky Str. 6, 4th floor MINSK / REPUBLIC OF BELARUS Phone : 00 375 17-2005558 Fax : 00 375 17 2003977 E-mail : minsk@dtm.gov.tr

BELGIUM

AMBASSADE DE TURQUIE CONSEILLER COMMERCIAL Rue Montoyer, 4 1000 BRUXELLES / BELGIQUE Phone : 00 32 2 5142978, 5139428 Fax : 00 32 2 5144563 E-mail : bruksel@dtm.gov.tr, dtbru21@skypro.be

REPUBLIC OF BOSNIA HERZEGOVINA

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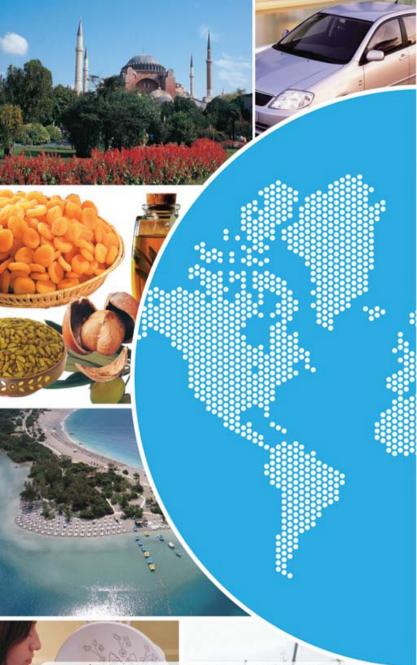














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