

A guide to tax and legal aspects for expatriates in Turkey



An aerial photograph of a winding asphalt road with yellow and white lane markings, surrounded by dense trees with vibrant autumn foliage in shades of yellow, orange, and green. A semi-transparent grey box is overlaid on the right side of the image, containing the title and disclaimer text.

A guide to tax and legal aspects for expatriates in Turkey

The information in this booklet is current as of 1 January 2010. All information is subject to change and intended to provide a general outline only. Readers are strongly advised to obtain professional legal and/or tax advice if they intend to live and work in Turkey.

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Overview

► Introduction

Turkey is a secular democratic republic. There is a general assembly of 550 deputies in which decisions are made by absolute majority, and there is universal suffrage for citizens over the age of 18. Women were given the right to vote in 1934. Elections are held every five years. The President is elected for a period of seven years and appoints the Prime Minister. The Capital City is Ankara. The country has a free market economy with a liberalized foreign exchange regime.

► Geography and population

Turkey is located where the three continents of Asia, Africa and Europe are closest to each other, and straddle the point where Europe and Asia meet. The area of Turkey is 814,578 square kilometers, of which 790,200 are located in Asia and 24,378 are located in Europe. The Marmara region has the highest population density and is the most industrialized and developed region. The country's population is around 75 million. The large cities are Ankara, İstanbul, İzmir, Adana, Bursa and Antalya.

► Climate

Although Turkey is situated in a geographical location where climatic conditions are quite temperate, the diverse nature of the landscape, and the mountain ranges that run parallel to the coasts, result in significant differences in climatic conditions from one region to the other. The inland Anatolian plateau experiences extremes with hot summers (up to 42°C) and cold winters but limited rainfall, while the coastal areas enjoy milder climates. The Marmara, Aegean and Mediterranean coasts display a typical Mediterranean climate of hot summers and mild winters, with southern areas generally warmer. July and August are the hottest months with temperatures around 35°C. The humidity can be high during summer in these regions.

► Religion

98% of the Turkish population is Moslem, but levels of religious observance and interpretations of Islam vary widely. However, there are various minorities such as Armenian and Greek Christian and Jewish groups, who are free to practise their own religions.

► Language

Turkish is the mother tongue of 90 percent of the population of the country. Some 70 other languages and dialects are also spoken, including various dialects of Caucasian and Kurdish as well as Arabic, Greek and Armenian. The Turkish language is not closely related to any other language. It has a fairly straightforward structure with no genders and few irregular grammatical forms. The Roman alphabet is used for writing. Universities and private language schools run Turkish language courses for foreigners in large cities.

► Lifestyle

In Turkey's large cities a Western lifestyle is common. Modern Western dress is the norm and women work outside the home as well as men, often in professional employment. The core family structure is common in big cities, although a more traditional family structure is prevalent out of urban area. Turkish people are generally hospitable and interested in meeting foreigners.

► Working hours and public holidays

Working hours are generally 40 hours per week, from Monday to Friday. There are 6 secular one-day public holidays; January 1, April 23, May 1, May 19, August 30 and October 29. There are two religious holidays (Bayrams), the dates of which go back 10 days each year in line with the Islamic calendar. Ramadan Bayram at the end of the fasting month of Ramadan lasts for 3 days and Kurban Bayram, the feast of sacrifice, lasts for 4 days. If any of these holidays coincides with a weekend extra days of holiday are not given, but sometimes the government announces extra days to join a holiday together with a weekend.

► Health care

Large cities have private hospitals employing foreign language speaking doctors. Private health insurance is strongly recommended. The state health system is severely overloaded, although some university hospitals are leaders in their fields.

► Time

Local time is equal to GMT + 2 hours. The whole country is in the same time zone.

► Electricity

220 V is standard everywhere in Turkey.

► Weights and measures

The metric system is used. Please see Appendix A for the unit conversion table.

► Banks and money

The currency unit is the Turkish Lira (TRY). Banks open between 8.30-12.30 and 1.30-5.30, from Monday to Friday. ATMs are widespread in major. Credit cards are also widely accepted at sales outlets etc. in major cities. Private exchange offices offer good rates with no commission for cash money exchange. Money exchange transactions can be made both via banks and foreign exchange offices.

► Food and drink

Turkish cuisine is tasty and varied, usually using locally grown

fresh produce. In smaller towns foreign restaurants are rare but the larger cities now have many alternatives of places serving international cuisine especially kebabs. "Turkish Rakı" is the traditional alcoholic drink.

► Leisure Activities

Turkey is a popular tourism destination and the scope of leisure activities is wide. Good sports facilities can be found in major cities and tourism areas. In the large cities there are many cinemas, bars and restaurants, as well as concert halls and similar venues.

► GSM Operators

There are 3 different GSM companies operating in Turkey named Turkcell, Vodafone and Avea.



Legal aspects for expatriates in Turkey



Legal requirements for expatriates in Turkey

1 - Entrance and work requirements for Turkey

1.1 - Visa requirements

Under the Turkish Passport Law, foreigners must obtain a visa from the Turkish authorities in order to enter Turkey. Entry without a visa is only allowed with permission from the Police Department.

Mutual agreements, however, may be concluded with foreign countries on the exemption of the visa requirement or visa fee. The Turkish government can also waive unilaterally the visa requirement for citizens from foreign states.

Please see Appendix B for the procedure for obtaining a visa and work permit. The types of visas that can be obtained by an expatriate are outlined below.

1.1.1 Visa types

There are three kinds of entry visas for Turkey:

- 1. Single entry visa:** This type of visa is valid for one year from the date of issue and grants the right of one entry.
- 2. Return visa:** An expatriate leaving Turkey may, if he wishes, obtain a return visa before he/she departs; such a visa is valid for one year from the date of departure from Turkey.
- 3. Multiple entry visa:** This type of visa grants the right of multiple entry for a period of three, six, or twelve months.

A transit visa may also be granted for the right to pass through Turkey on the way to another country. If a transit visa is not used within three months of the date of issue, it becomes invalid. A transit visa containing no restrictions grants the right to stay for one month in Turkey.

a- Education visa

- ▶ Education visa applications should be made through the Turkish Consulate in the country of origin at least six weeks in advance.
- ▶ Applicants should submit their applications prior to departing for Turkey and have the appropriate visa affixed to their passports. Applicants who enter Turkey without a visa are not allowed to study. Education visa applications have to be submitted before coming to Turkey.
- ▶ If a spouse and/or children will be accompanying the student, their applications must be submitted at the same time as the principal applicant's application.

The application should be submitted to the Turkish Consulate in the country of origin.

- ▶ The student will need to submit the visa fee and his/her original passport after the Consulate informs him/her of the outcome of the application.
- ▶ All properly completed applications are processed as soon as possible and forwarded to Turkey to be reviewed.
- ▶ Within 30 days of arrival, all applicants must apply to the local Police Department for a residence permit card (ikamet tezkeresi).

Requirements for an Education Visa Application

1. Copy of the first page of the passport (and if the passport number is not shown on this page, a copy of the page showing the passport number)
2. Completed visa application form
3. One passport size photograph
4. Letter of acceptance from the school or academic institution in Turkey

b- Work visa

- ▶ Work visa applications should be made through the Turkish Consulate in the country of origin at least six weeks in advance.
- ▶ Applicants should submit their applications prior to departing for Turkey and have the appropriate visa affixed to their passports. Applicants who enter Turkey without a visa are not allowed to work. Work visa applications have to be submitted before coming to Turkey.
- ▶ If a spouse and/or children will be accompanying the expatriate, their applications must be submitted at the same time as the principal applicant's application.
- ▶ The application should be submitted to the Turkish Consulate in the country of origin.
- ▶ The expatriate will need to submit the visa fee and his/her original passport after the Consulate informs him/her of the outcome of the application.
- ▶ All properly completed applications are processed as soon as possible and forwarded to Turkey to be reviewed.
- ▶ Within 30 days of arrival, all applicants must apply to the local Police Department for a residence permit card (ikamet tezkeresi).

Requirements for a work visa application

1. Copy of the first page of the passport (and if the passport number is not shown on this page, a copy of the page showing

- the passport number)
- 2. Completed visa application form
- 3. Employment contract
- 4. One passport size photograph
- 5. Work permit letter issued by the Undersecretariat of the Treasury, General Directorate of Foreign Investment.

c - Tourist visa

Appendix C lists tourist visa requirements for different countries.

The fee for the visa differs according to country and duration of stay, so an overall price indication cannot be given.

1.2 - Work permit

1.2.1 Work permit

Foreigners holding the status of key personnel to be employed in special direct foreign investments, may apply abroad for their work permit at the representations of the Republic of Turkey in the country of their nationality or their permanent residence.

The representations shall send these applications directly to the Ministry along with their probable assessments related to the request for work permit.

The representations of the Republic of Turkey as well as the Ministry conduct the transactions related to the work permit applications to be filed from abroad by means of electronic mails. Whereas the documents requested during the application shall be submitted to the Ministry by the employer of the foreigner within three working days the latest from the date of the foreigner's application to the Representation.

Foreigners holding the status of key personnel to be employed in special direct foreign investments, or their employers, may file their applications for work permit directly with the Ministry in case the foreigner is legally staying in Turkey.

When the residence permit expires the expatriate should apply to the authorities within 15 days after expire date in order to extend it.

Enterprises wishing to employ foreign citizens must apply to the Ministry of Labour and Social Security with the following documents:

a- Documents requested from the foreign personnel

- Petition
- Application Form (Four copies of Foreign Personnel Application Form is required and it shall be signed by the foreign personnel and the authorized signatory of the Company that will employ the personnel)
- Passport Copy (Translated into Turkish and Notarized)

- Diploma Copy (Translated into Turkish and Notarized)
- In case the application is made in Turkey, notarized copy of the valid residence permit,
- Curriculum Vitae (It shall be fulfilled in the standard form provided by the Ministry)
- For the foreigners married to a Turkish citizen, copy of identification registry
- For the foreigners married to a Turkish citizen, notarized copy of marriage certificate
- In case the Foreign Personnel Application Form holds the signatures of neither the employer nor the foreign personnel; individual employment contract entered by the parties or an employment document certifying the employee's acceptance of the job proposal made by the employer or its certified copy

b- Documents requested from the company employing the foreign personnel

- Petition,
- Balance sheet and profit/loss table approved by the Tax Office,
- Trade Registry Gazette proving the share structure of the Company,
- Copy of the Signature Circular of the Company,
- Activity Certificate of the Company,
- Copy of the tax plate of the Company,
- List which shows the insured personnel of the Company,
- For the institutions that acquired the right to conduct the projects of international tenders opened by governmental institutions and organizations (consortiums included), the documents indicating the fact that they have undertaken the work from the relevant institutions and organizations,
- For the legal persons that will employ foreign expert personnel within the framework of engineering, architecture, constructor and consultancy services, the copies of the payroll proving the fact that Turkish engineer/architect/city planner is also employed and service contract of the foreign personnel. In accordance with the relevant legal regulations, there is a special situation about expatriate who are engineers, architectures and urban planners. According to the Law about Engineering and Architecture numbered 3458, the Ministry may request the following documents from the engineers, architectures and urban planners:

- ▶ An equivalence certificate from YÖK -Higher Education Council
- ▶ Opinion of TMMOB -Association of Engineers and Architectures Chamber

c- Documents requested for extending the work permit

- Application Form (Four copies of Foreign Personnel Application Form is required and it shall be signed by the foreign personnel and the authorized signatory of the Company that will employ the personnel),
- Petition provided by the employer



- The last payroll (signed by the employer and the fiscal accountant and approved by Social Security Institution).
- The original copy of the expired work permit,
- The temporary membership id which has to be taken according to the Law 6235 for the expatriates, who will work as engineer, architect and city planner,
- The notarized copy of the passport pages which show the visa and the validity,
- The document that states there is no debt outstanding from the Tax Office
- In case the Foreign Personnel Application Form holds the signatures of neither the employer nor the foreign personnel; individual employment contract entered by the parties or an employment document certifying the employee's acceptance of the job proposal made by the employer or its certified copy. Under the above mentioned Communiqué, it is normally not possible to obtain a work permit for the expatriate's family members unless each, separately, is able to qualify for a work permit based on his or her own skills and qualifications. However, according to the law, periodical work permit may be granted also to the expatriate's spouse, who he/she has brought along with him/her or later and his/her children, who are in need of his/her support.

1.2.2 Work visa (application to the Turkish Consulate)

Once the Work Permit is granted by the General Directorate of Foreign Investment, a Work Visa should be obtained from the Turkish Consulate in the expatriate's own country before applying for a Residence Permit.

The documents required for this application are listed in section 1.1

1.2.3 Residence permit

According to Turkish Regulations, the application for a residence permit should be made personally by the foreigner (or by an agent) to the Police Department Aliens Bureau.

The family of the expatriate is allowed to obtain a residence permit for the period of the expatriate's employment. If there is a delay

in the work visa procedure, a temporary residence permit of up to three months can be issued to the expatriate to allow him or her to deal with job responsibilities that require urgent action in special circumstances at discretion of the authorities.

The residence permit is issued within one week after the application date.

When the residence permit expires the expatriate should apply to the authorities within 15 days after expire date in order to extend it.

If an expatriate employee resigns from work, he may remain in Turkey if the residence permit has not expired. Upon the expiry of this visa, the expatriate must leave the country.

Expatriates whose marital status has changed are required to notify the Police Department Aliens Bureau through a written declaration within 15 days and have the details registered in their residence permits.

Although the documents required for residence permit varies from one Police Department to another the most common requirements are as follows:

- Petition
- The original and a copy of the passport
- Original of the work permit
- Residence Form (It shall be fulfilled in the standard form provided by the Police Department)
- 5 photos of foreign personnel

2 - Custom regulations

The shipping of household goods and personal effects into the country by expatriates is subject to customs regulations.

Customs Law No. 4458 dated October 27, 1999 governs Turkish Customs and lays down rules for goods and their entrance to Turkey. Normally goods that enter Turkey must be declared.



Foreigners coming to Turkey as official personnel of foreign governments or for specific duties based on agreements may, on certain conditions, bring in their household goods exempt from customs duties. Expatriates may also enjoy this privilege on condition that they buy a house or rent a house for a minimum of two years in Turkey and intend to import household goods in used condition.

Household goods imported in this way must be owned by the expatriate. Such goods may enter either together with the importer himself or during the period two months before or six months after his arrival.

An expatriate may request a ruling from the customs administration on the application of customs rules. The ruling request must be made in a written format. The ruling is normally issued within 30 days of the date of the original application. However, this may be extended if the customs administration is unable to comply with it. If so, the administration shall inform the applicant before the end of the 30-day period and indicating how much time they consider necessary to give a ruling.

Rulings by the customs administration in writing may reject requests but must give reasons. A right of appeal is provided in the Customs Law.

We strongly advise anyone intending to bring goods through customs to employ a customs agent, as the Turkish customs legislation is too complicated and subject to frequent change.

See **Appendix D** for details of exemptions from customs duties.

2.1- Export of antiquities

It is illegal to export antiquities and the penalties for this can be severe. Real antiquities may only be exported with a certificate given by Museums Directorate. It is advisable to check on this point before exporting any antique carpets or similar items which may be seized as antiquities at customs. A certificate may be obtained for certain items, e.g. imitations, confirming that they

are not antiques, and in any case a receipt should be obtained from the seller.

3 - Duty free regulations

Goods which can enter the country as duty free and do not need to be declared at customs are listed in **Appendix D**. However, customs officers have the authority to do body searches and other checks if they believe there is good reason.

4 - Renting a house in Turkey

4.1- General

Leases are governed in general by the Code of Obligations and specifically by the Real Estate Rentals Law No. 6570 dated May 18, 1995.

The following points must be clearly specified in a lease contract: The names and addresses of the lessor and lessee, the address and location of the rented property, the purpose for which it will be used, the amount of rent, the date at which the lease will become effective, and the period for which it is valid. Apart from these points, the parties of a lease may also include special terms if they wish.

Such conditions may indicate who is responsible for janitorial, heating, water, and lighting expenses, what furniture and other items are included, if any, what damage or deficiencies, if any, are present at the time the lease is signed, and similar subjects. In practice, printed standard lease forms are usually used. There must be two copies of the lease, both signed, one copy to remain with each party. A public notary may also draw up leases, and we strongly advise that expatriates follow this course.

4.2- Real estate agency procedures

There are numerous real estate agencies that can assist in finding accommodation in Turkey. Generally, such agents are technically working for the seller and may not have any responsibilities to

you as a client. This should be clarified so that you can well negotiate a price for a property.

Various Internet sites give real estate listings. To obtain a good sample of the housing available, it is advisable to use three, four, or more agents.

Even though there is no legal framework covering the licensing and activities of real estate agencies there are some common regulations applied in the market.

The most important of these regulations are:

- ▶ The real estate agent receives commission on the sale, which should not exceed 12 % of the sale price. The commission is requested both from seller and buyer .The commission percentage is, however, not a fixed rate as it can differ based on district.
- ▶ The real estate agent receives commission on rent transactions, which should not exceed 3% of the one year rent amount. The commission for the rent transaction is requested only from the lessee.
- ▶ The yearly rent increase for Turkish Lira denominated rents should not exceed the increase percentage in Producer Price Index. Where the rental is denominated in foreign currency then this percentage does not apply.

Appendix E gives a list of some real estate agencies in Turkey.

4.3 - Real estate rental

The parties of a lease may specify any duration they wish. If a lease is for more than one year, the amount by which the rent will be increased each year must be specified in the contract. The lessor cannot demand a further increase before the lease expires. Long-term leases may also be recorded in the title deed register. In this case, even if the lessor sells the property, the lessee's right continues until the lease period expires. If a lease is not recorded in the title deed register the new owner if he wishes may ask the lessee to vacate the property. Therefore the recording of any long-term lease at the Land Registry is an important protection.

Causes for eviction

A lessee who has conformed to the terms of his lease and has paid his rent regularly is not obliged to move out upon expiration of a fixed-term lease. If the lessor does not inform the tenant in writing at least fifteen days before the expiration date of the lease that it cannot be renewed, the lease is automatically extended for

one more year. The causes for eviction specified in Law No. 6570 are as follows:

a)Written promise to vacate: If the lessee, after the lease was made, has signed a written promise to vacate the premises by a certain date, he is obliged to move out by that date. In fact, one thing to be careful about when signing a lease is that no release clause is written into the contract. Any promise to vacate should be drafted entirely by a public notary (ex officio).

b)Lessor's residence need: A lessor may request a lessee to move out if he needs the premises as a residence either for himself or, in case of separation, for his wife and children.

c) Lessor's business need: A lessor may ask a tenant to vacate a leased property if he himself or his wife or children need it for a place of business.

d) Repair or renovation: A lessor may ask a lessee to vacate a leased property in order that repairs, renovations, or modifications may be made.



e) Sale: If a lessor sells a leased property, the new owner may ask the lessee to vacate the premises within six months of the purchase by claiming that he needs the property for himself. If the lease has been recorded in the title deed register, he may not ask the lessee to move out until the lease expires.

f) Two official warnings: If a lessor has issued within one-year period two official warnings to the lessee for failure to pay the rent, he has the right to ask the lessee to move out. This rule does not apply to rental payments which are made annually.

g) Lessee's or lessee's wife's residence: If the lessee or his wife already has a residence in the same city or municipality, the lessor may ask him to vacate.

4.4 - Other matters

Utilities such as water, electricity and gas must all be transferred to the name of the person who rents the property, by applying to the electricity, water and gas local offices. For the application; (1) the residence permit, (2) a domicile certificate from local office called muhtarlik and (3) rental contract are required.

5 - Buying a house in Turkey

5.1 - Legal conditions for ownership of real estate

Ownership of real estate by expatriates in Turkey is governed in general by the principles of political and de facto reciprocity.

Under the Residence and Juridical Authority Contract Convention Respecting Conditions of Residence and Business and Jurisdiction of the Lausanne Treaty, citizens of states which are signatories of the Treaty may acquire property in Turkey on the condition that their government also grants the same rights to Turkish citizens. According to the provisions of Title Deed Law No. 2664, of December 22, 1934, a foreigner may purchase real estate in Turkey in line with the restrictions provisions of this law and on condition of reciprocity between Turkey and his country of origin. Pursuant to the principle of reciprocity, the nationals of Germany, the U.S.A, Argentina, Belgium, Belize, Benin, Brazil, Dominique Republic, Estonia, Morocco, Finland, France, Gabon, Gambia, Gina, Gina-Bissau, Republic of South Africa, Georgia, Croatia, Holland, the United Kingdom, Ireland, Spain, Sweden, Italy, Jamaica, Kenya, Turkish Republic of Northern Cyprus, Colombia, Lebanon, Luxembourg, Malawi, Moldova, Monaco, Namibia, Niger, Norway, Portugal, Peru, Senegal, Slovakia, Surinam, Uruguay, Serbia may acquire real estate in Turkey, provided that the legal restrictions are reserved. Besides, refugees and stateless people may acquire real estate in Turkey without requiring reciprocity.

According to Direct Foreign Investment Law no: 4875 foreign investors are free to acquire real property in places that are open to the acquisition of Turkish citizens since foreign investments

established in Turkey according to Turkish legislation are considered as Turkish companies and Turkish legal entities. In addition, **Village Code no: 442** and **Title Code no: 2644** states that citizens of foreign countries and legal entities that are established in foreign countries can acquire real estates on the condition that they fulfill the reciprocity principle and the legal restrictions.

On the other hand, it is also stated in the **Land Registry Law no: 2644** that foreign real persons and commercial companies duly established in accordance with the related legislation of their country (not Turkish Law) are entitled to acquire a real estate in Turkey provided that they abide the reciprocity principle and the related legislation. The above mentioned provision was brought by the amendment, which was realized on 29.12.2005.

Both codes, as they enable foreigners to acquire real estate in Turkey, emphasize the principal of reciprocity. According to this principle; if a foreign state gives permission for acquiring real estates within the country to Turkish Citizens (both real persons and commercial companies that are duly established in accordance with Turkish Law) Turkish Republic shall provide permission regarding the acquisition of real estates with the same context, to citizens of that foreign state. In case of establishment of right in favor of foreign real person or commercial companies, reciprocity condition shall not be demanded.

Article 88 of the **Village Code no 442** states that foreign citizens may reside in villages on the condition that they obtain official permission from the Ministry of Internal Affairs. It is on the sole discretion of the Ministry to grant such permission or not.

And also under the Restricted Military Zones Law, foreigners may not purchase property in certain militarily restricted regions of Turkey.

5.2 - Tax aspects of purchasing real estate

Charges and taxes payable on purchase and sales transactions of real estate in Turkey are summarized below.

5.2.1 - Purchase and sale of real estate

The procedure for sale of real estate starts with a conclusive sales contract drawn up by a public notary and end with registration of the sale in the Land Registry.

a- Public notary charges

For any real estate purchase/sale contract, Public Notaries calculate stamp duty of 0.825% of the amount written in the contract. The notary collects this amount.

b- Registration at land registry and title deed charges

Real estate sales transactions are concluded with registration of the transaction at the Land Registry.

In transactions involving any transfer of real estate rights other than real estate sales transactions, there is a "title deed charge" for registration at the Land Registry.

Title deed charges are paid by the following:

- Those who acquire ownership and in-kind rights other than ownership of the real estate
- Those who establish any mortgage over real estate
- Anyone registering ownership in his or her name due to inheritance
- Those involved in certain other transactions

► Payment of charges

Title deed charges are paid to the tax office in the region where the transaction is realized.

Title deed charges are as follows:

- 0.15% of the real estate tax value on registration of any new buildings built on the land
- 0.15% of the real estate tax value to be no less than the declared transfer and; acquisition value of real estate that is transferred or acquired in return of charge or on the basis of a contract to take care until death or according to the barter provisions.
- 0.15% of the amount paid for establishment and transfer of permanent and individual rights over real estate.

c- Real estate tax

Real estate tax is payable on land and buildings.

► Real estate tax for buildings

Buildings within the territory of Turkey are subject to building tax and the building tax taxpayer is the owner of the building.

There is a partial exemption of 25 percent of the tax value of buildings or apartments used as residences. This partial exemption applies for five years from the year following the year when construction was completed.

- Liability, tax base and rate

The tax base for the building tax is the tax value of the building. The tax value is the value recorded at the Land Registry.

The rate of tax is generally 0.2% although the rate falls to 0.1% for buildings used as residences. These rates may be increased in a rate of 100% within the frontiers of metropolitan municipality and contiguous regions as defined by law.

The taxpayer's responsibility to pay the tax begins following the official announcement by the municipality requiring submission of building tax returns. If there is any change affecting the value (e.g. following a fire), the new tax liability begins as of the calendar year following the date of the change occurs.

- Accrual and payment

The tax is accrued annually by the local municipality based on the return submitted by the taxpayer.

- Periods for submitting tax returns and payment of real estate tax

Tax returns for buildings and land are submitted once every four years in January and February of the year following the date when taxpayers are required by the Ministry of Finance to submit their general tax returns.

Tax returns for newly constructed buildings are submitted in the year when construction is completed or when the building is partially utilized, if this occurs before the completion of construction.

The reasons which should be considered as a change in tax value of the real estate were stated in article 33 of Real Estate Tax Code in detail. Constructing some additional parts, adding new heating or elevator systems to existing building or any changes which debase the value of the real estate are some of these reasons. If any changes in real estate value occur, these changes should be notified by the tax payer. New yearly tax amounts should be calculated by the Authority in January of the following year of the fiscal year in which the changes occur.

The tax return is submitted to the tax office where the building or land is located.

Tax payments are made annually in two equal installments, the first at any time during the period from March through May and the second in November.

6 - Bank transactions in Turkey

6.1 - General rules

6.1.1 Obtaining a credit card

Banks in Turkey are typically hesitant about issuing a credit card to a foreigner, particularly if he is not in permanent employment. Further, the Turkish banking legislation has no general rules on credit card issue. Therefore, the many Turkish banks apply differing rules.

For an expatriate to obtain a locally issued credit card denominated in Turkish Lira, certain standard documents are usually required.

In addition, depending on the bank, there may be additional requirements. Below are the typical requirements.

To apply for a credit card:

- ▶ Passport
- ▶ Residence permit
- ▶ Work permit
- ▶ Address
- ▶ Telephone number

Additional requirements of some banks:

- ▶ Guarantor
- ▶ A certain minimum level of salary
- ▶ Proof that the person applying for the card possesses a certain minimum level of assets.

6.1.2 Opening a bank account

Individuals and legal entities may open fixed term deposit and demand deposit bank accounts in Turkish Lira at Turkish banks. Fixed deposit accounts earn interest. The individuals will be required to submit their tax identity number to bank. If they do not have any, then bank can provide them potential tax identity number.

When bank accounts are opened in the name of legal entities, the names and official signatures of those authorized to make transactions on behalf of the legal entity must be submitted to the bank. Other entity documents and authorizations will be required.

Expatriates and Turkish citizens may keep their money in the form of foreign currency by opening a foreign exchange deposit account at a bank which is authorized to exchange foreign currency. Turkish Lira and foreign currency may be freely exchanged.

7 - Schooling

There are a number of schools in Turkey that teach according to foreign curriculum and foreign languages.

Unlike other countries where such schools are directed primarily at the children of expatriates, in Turkey, these schools (with perhaps the exception of the Japanese school) focus primarily on Turkish students.

It is important to check that the system of education in such schools is accepted in the home country so that there will not be a loss of one or more years for the pupil. It is also important that the curriculum allows normal progression to higher education in the home country. If a student plans to continue to university level in Turkey, then he must have the state admission exam (in Turkish). There are several universities that teach many courses in English.

Appendix F gives a list of some international schools.

The Turkish National Education System

In Turkey education is under the supervision and control of the state. According to the Turkish Constitution, everyone has the right to receive a minimum of eleven years of primary education.

7.1 - The main educational institutions

7.1.1 Preschool education

In Turkey, there is a compulsory preschool education program for children in 5 year age group. Preschool education is given in kindergartens, preparatory classes, day nurseries, nursery schools, day-care centers, and child care centers by various ministries and institutions, including the Ministry of National Education.

7.1.2 Primary education

The duration of primary education in Turkey is eleven years for children in the 6-14 year age group. Schools provide uninterrupted education for eight years and graduating students receive a primary education diploma. Primary education is compulsory for all boys and girls.

7.1.3 Secondary education

Secondary education is provided by many general, vocational and technical institutions. Programs are a minimum of three years but may sometimes be longer.

7.1.4 Private educational institutions

There are a number of privately funded educational institutions at all levels of education. These institutions operate under the supervision of the Ministry of National Education.

8 - Occupations prohibited for expatriates

Only Turkish citizens may work as state employees in Turkey. The practice of certain other professions is also prohibited for expatriates. These include law, medicine, dentistry, nursing, pharmacy, and working as a public notary. However, under Law No. 3359 of May 1987, permission may be granted to foreign medical doctors to work in Turkey.

It is also possible for foreign professors and teachers to work as instructors at universities and high schools.

Law on Trades And Services Limited to Turkish Citizens in Turkey which is prohibited foreigners to work in areas specified, was abolished by 23 February 2003 dated Law on Work Permits Of Foreigners.

According to this Law;

1. Foreign contractors and foreign organizations are entitled to

employ foreign experts in engineering and architecture related projects of the state, public and private organizations or persons they undertake solely or jointly with domestic companies, under work permits issued by the Ministry of Labor and Social Security in consultation with the Ministry of Development and Housing and Union of Chambers, exclusively for the specific works,

2. Foreign engineers and architects holding B.S. and M.S. degrees may be employed under work permits to be issued in by the Ministry of Labor and Social Security in consultation with the Ministry of Development and Housing and Union of Chambers,

3. Holders of petroleum rights are entitled to employ foreign administrative and technical staff and experts under work permits to be issued by the Ministry of Labor and Social Security in consultation with the Ministry of Energy and Natural Resources and Ministry of the Interior,

4. Foreign expert staff and artists may be employed in licensed facilities under work permits to be issued by the Ministry of Labor and Social Security in consultation with the Ministry of Tourism and Ministry of Interior.

Furthermore, according to the Cabotage Law No. 815 of 20 April 1926, services such as salvaging wrecks from the sea, diving, fishing, piloting and being the captain of a ship or a sailor are limited to Turkish citizens.

However, under the current foreign capital legislation, properly approved projects and investments will not be subject to the restrictions described above. Similarly, certain exceptions have been introduced in the form of tourism incentives.

9 - Buying and selling cars in Turkey and other related issues

9.1 - Procedures for importing, buying and selling cars

Expatriates may bring their private cars into Turkey temporarily without paying any customs or import taxes. Such imports of vehicles are regulated by Customs Law No. 4458 of October 27, 1999.

According to the Customs Law, expatriates employed in Turkey are allowed to bring cars, minibuses, caravans and motorcycles into Turkey under the temporary exemption regime. The term car implies automobiles, trailers and caravans that are attached to automobiles and jeeps (excluding those that are open on top and sides and goods vehicles). Land, sea and air transport vehicles other than automobiles, minibuses, caravans and motorcycles are subject to normal import procedures, on condition that a foreign exchange permit is presented and the usual customs duties and charges are levied.

Owners of vehicles are required to bring their vehicles, together with them when they enter the country, or two months prior to their entry, or six months after their entry.

Vehicles owned by expatriates may remain in Turkey for two years.

In order to benefit from the temporary exemption regime the expatriate should give a guarantee to obtain a 'Temporary Driver's License No. II' (Tryptique) from 'Türkiye Turling ve Otomobil Kurumu' (the Turkish Touring and Automobile Club, which is similar to the American AAA).

The expatriate must also confirm that:

1. He/she, as well as his/her spouse and children, will not bring into Turkey any other vehicle for whatever reason other than the one currently being imported, ,
2. The vehicle will be used exclusively for personal and family purposes,
3. He will not allow third parties to use the vehicle (if he is not in the vehicle),
4. The vehicle will not be transferred or sold to third parties in Turkey,
5. He will not lend the vehicle to individuals or organizations resident in Turkey,
6. The vehicle will be registered at the nearest Vehicle Registration office within one month of its arrival in Turkey,
7. Applicable taxes and duties will be paid.

The customs administration issues a temporary traffic registration certificate' and sends this to the Vehicle Registration Department in the province where the car will be registered.

If the vehicle is not registered with the Vehicle Registration Department within one month, and the Department, therefore, does not confirm the registration with the customs administration, then the owner becomes subject to penalties under Article 241 of the Customs Law.

When all importation and registration formalities are completed (including payment of any charges), special license plates are attached to the vehicle. The vehicle owner's native country license plates are returned.

Although the color of the plate is no longer blue, the term "blue license plate" is used.

9.1.1 Procedures for obtaining a blue license plate and for using a car with a blue license plate

The expatriate should send the following documents to the Istanbul Police Department to apply for a blue license plate:

- Passport,

- ▶ Residence permit,
- ▶ Work permit,
- ▶ Letter of Commitment addressed to “Türkiye Turing ve Otomobil Kurumu” (the Turkish Touring and Automobile Club, which is similar to the American AAA),
- ▶ Personnel Letter of Commitment,
- ▶ A letter from the employer confirming the employment of the expatriate and the period of employment,
- ▶ The purchase agreement indicating where the car was purchased, its price, etc.,
- ▶ The original documents of the car,
- ▶ Driving License of the expatriate,
- ▶ The weight of the car,
- ▶ The fee of a blue license plate depends on the weight of the car, the amount of tax paid, etc.

9.1.2 - Persons who are not allowed to use blue license plates

1. Employees of embassies and consulates holding first and second class Identity Certificates issued by the Ministry of Foreign Affairs,
2. Expatriate women married to Turkish citizens residing in Turkey,
3. Those born as Turkish citizens, who have subsequently become citizens of another country with permission from the Council of Ministers,
4. Those of Turkish origin but citizens of a foreign state who are employed in Turkey under Law No. 2527 (citizens of the Turkish Republic of Northern Cyprus (TRNC), etc.),
5. Those with dual citizenship (i.e. who hold two passports).

An important factor is the difficulty of selling a car with such a plate. Expatriates should consider this before applying for a blue license plate.

9.1.3 Procedures for sale of cars with a blue license plate

1. Vehicles may be sold only to persons of foreign citizenship,
 2. A sales transfer can only be executed at the consulate of one of the countries of which parties are citizens (sales transactions concluded at Turkish consulates are not accepted by the Turkish Touring Club),
 3. Together with the completed sales contract, an application is submitted to the relevant Vehicle Registration Department office with the license plate of the car and then ownership file will be closed,
 4. An application should be made to the customs office together with the documents received from the vehicle registration department, passport and the residence permit, and the procedures at the customs office is completed,
 5. Following the completion of the formalities at the Vehicle Registration Department and the customs office and receipt of their files, an application should be made to the Turkish Touring Club with the files. The vehicle file is then closed and the guarantee paid is refunded.
- See **Appendix G** for the procedures to be followed in cases of theft, accident or repairs to a vehicle.

9.1.4 The final departure of the vehicle

For vehicles to be taken out when their owners leave, customs officials check to see whether or not the Vehicle Registration Department formalities have been completed. The exit section of the “Temporary Driver’s License No. II” (Tryptique) is detached, and if all is in order the vehicle is allowed to leave the country.

For specialists of foreign nationality who are employed in embassies, consulates, international organizations and foreign



company liaison offices or who have arrived in Turkey under the Technical Assistance and similar agreements, the procedures can be easier.

If the formalities relating to the final departure of the vehicle are performed by a customs administration office other than which made the entrance registration, then the office completing departure procedures should notify the custom administration office which performed the entrance to close its records.

9.2 - Buying a car

When buying a second-hand car in Turkey, a public notary must notarize the purchase agreement. Then, the change of ownership must be registered at the Vehicle Registration Department. If these two steps are not performed, ownership will not be passed on legally so that the buyer will not become the rightful new owner of the car.

9.2.1 Driving license requirements

Foreigners in Turkey must have an international driving license in order to drive a vehicle in Turkey. Such licenses are issued on the basis of bilateral or multilateral international agreements. The license may be obtained in the home country before arrival in Turkey or can be obtained in Turkey at a local police station. The following documents are required:

- a) The original license and a photocopy,
- b) The original license translated and notarized,
- c) A document from the public prosecutor stating that the expatriate does not have a criminal background,
- d) A photocopy of the residence permit,
- e) 4 photographs,
- f) A document showing blood group.

An international license can only be obtained if there is an appropriate treaty with the foreigner's home country. A list of countries with such treaties can be found in **Appendix H**.

For an expatriate from a country not on the list in **Appendix H**, a new license will have to be obtained in Turkey.

10 - Other information

10.1 - Drunk driving

Under the Turkish Road and Traffic Law, driving when under the influence of drugs or alcohol is not permitted. Any driver found guilty of this offence may lose his driving license immediately.

The penalties involved for driving under the influence of alcohol are indicated below:

- ▶ **First offense:** The driving license is revoked for six months.

In addition, a fine of TRY 548,80 is imposed.

- ▶ **Second offense:** The driving license is revoked for two year. In addition, a fine of TRY 688,00 is imposed.
- ▶ **Third offense:** The driving license is revoked for five years and a prison sentence from not less than six months can be given, and an additional fine of TRY 1.101,70 must be paid.

Those penalties have been changed annually.

10.2 - Loss or expiry of expatriate passports

If a foreigner loses his or her passport during the stay in Turkey, he/she should apply immediately to the Police Department in the region where he/she realizes that the passport was lost and then submits a written declaration concerning the loss. This must be done within 24 hours after passport is lost.

After the submission of the written declaration, the individual must apply to consulate of his or her country with the written declaration, to obtain a new passport or certificate of citizenship.

10.3 - Loss or theft of residence permit

If the residence permit of an expatriate is lost or stolen, he should apply to the Police Department Aliens Bureau immediately.

10.4 - Documents drawn up abroad

Turkish consulates abroad have the authority to act as public notaries.

Documents relating to real estate, such as powers of attorney and contracts for transactions carried out in Turkey at land registry offices, can therefore be drawn up at Turkish consulates.

The document to be prepared at the Turkish Consulate abroad should include the following information:

- 1) The name and surname of the Consul, and the legal title of the Consulate,
- 2) The location and date of the transaction (in figures and in letters),
- 3) The names and addresses of the official involved and the translator (if any), witnesses and experts,
- 4) Annotation stating that the request represents the true wish of the individual concerned,
- 5) The signatures of the participants in the transaction, and the seal and signature of the Consul.

The list of Turkish consulates abroad can be found in **Appendix I**.

According to Article 195 of the Notaries Act, the signature and seal of the competent authority of the foreign country on powers of attorney or notarized documents prepared in that country should be certified by the Turkish Consulate.

Upon request, documents and powers of attorney may be drawn up in the presence of an official interpreter. Powers of attorney drawn up for foreigners by consulates abroad do not need further certification.

Certain countries' consulates in Turkey provide notary services for their home countries. For example, the US consulate provides such service.

The list concerning address of embassies and consulates in Turkey can be found in **Appendix J**.

11 - General legal advice

11.1 - Questioning/submission of statement

For an official to question an accused person, a summons to provide a statement must be sent. To prevent this summons from being ignored, the request can be given as a court order.

After someone has been summoned to give a statement, his identification will be verified and he will be told of what he is being accused. The accusation must be made very clear. Anyone who has to give a statement before an officer, public prosecutor or judge has the right to the assistance of a lawyer of his own choice. If the accused has a lawyer, the lawyer must be present when the accused gives his statement.

If the accused does not have a lawyer, he may ask to have one appointed by the Bar Association. Further, he must first be given the opportunity to give his statement to his lawyer personally and privately, before he is questioned. The lawyer should be present throughout the questioning.

An accused person has the right to remain silent, and the person questioning the accused is obliged to inform the accused of this. This right is defined in criminal law as the accuser's right to answer questions of his or her free will.

If the accused does give a statement, then minutes of the questioning must be made including the following:

- a) The place and date where the accused is being questioned,
- b) The identification of the accused and the identification and title of the questioning official,
- c) An explanation of the event that is alleged to have taken place, and details if the event is alleged not to have taken place,
- d) Confirmation that the accuser's lawyer has read the statement given by the accused and the questions asked and signed it,
- e) If the signature of the lawyer is missing, the reasons for this.

If an accused person is not taken into custody at the place of the crime, he may be taken into custody within the following 24 hours and brought to a judge. He may only be held for 24 hours without

being brought before a judge. Upon request of the accused, his lawyer may be present. If the crime entails a group of three people or more, the accused may be held in custody for four days. If the questioning is not finalized within four days, upon request of the state prosecutor the period may be extended by eight days.

A decision to release the accused may only be made by a judge.

The accused may also ask for a translator if he cannot speak Turkish. Further, he has a right to see any statement of the prosecutor as a part of his defense right. This is of course important since it will affect the way the accused defends him.



B - Tax aspects for expatriates in Turkey



In general

Overall, the taxation of an expatriate in Turkey will depend on his or her residency status and the types of income earned.

As a resident, an individual will be taxable on his or her worldwide income in the same manner as any person living in Turkey. On the other hand, a non-resident is, generally, only subject to taxation on income that is "sourced" in Turkey.

1 - Residency status

A resident is described in Articles 3 and 4 of the Income Tax Law as follows:

An individual who;

- a. has a permanent residence in Turkey, or
- b. stays in Turkey continuously for more than six months in a calendar year (temporary absences do not affect the term of the presence in Turkey),

should be treated as tax resident in Turkey.

All other individuals are non-residents.

The civil law defines residency as an 'intention to settle down'. Although the law does not specify any objective criteria for the requirement, factors including purchasing an apartment in Turkey and closing business operations abroad may be considered in determining Turkish residency.

Overriding the six-month rule in item (b) above is a special exception that applies to expatriates such as businessman, scientists, experts, employees of governments or journalists who come to Turkey to perform temporary and pre-defined work as well as those who have arrived for the purpose of education, medical treatment, rest, travel. Such persons will still be considered as non-residents even if they stay in Turkey longer than six months in a calendar year.

Generally, if an individual is a non-resident of Turkey under these rules, he will also be a non-resident for purposes of the application of Turkey's tax treaty network. This may affect the taxation of non-Turkish income in the source country.

A residency status chart is given in **Appendix K**.

A list of current tax treaties can be found in **Appendix L**.

2 - Definitions and taxation of expatriates' income

2.1 - Tax liability

An important concept in the taxation of personal income in Turkey is what is known as full tax liability versus limited tax liability.

Full tax liability applies to tax residents in Turkey and these are legally required to declare and pay taxes on their worldwide income.

Taxpayers have limited tax liability if they are non-resident. They are only liable for taxes on income generated or received for the services rendered in Turkey.

2.2 - Income types

Turkey has unitary tax system under which income derived from different sources is aggregated and tax due is computed on the total aggregate income. Under the unitary system, withholding taxes are considered advance payments of the tax and are credited against the tax due in the annual tax return.

Tax is imposed on a calendar year basis in Turkey. Further, income derived in Turkey by residents and non-residents is categorized into seven types. These seven categories are:

- ▶ Commercial Income,
- ▶ Agricultural Income,
- ▶ Wages and Salaries (Remuneration),
- ▶ Self-Employment Earnings,
- ▶ Real Estate Income (including royalties),
- ▶ Income derived from financial securities (i.e. interest and dividends),
- ▶ Other earnings and capital gains

Just as significant as the type of income is where the income is generated, i.e., inside or outside Turkey.

Foreigners who have full tax liability status in Turkey are taxed on their income derived both in Turkey and outside Turkey.

The source of income in Turkey for limited liability taxpayers is determined as follows:

2.2.1 Commercial income

Income derived from every kind of commercial and industrial operation through a place of business in Turkey, or through a permanent representative in Turkey, counts as income derived in Turkey.

2.2.2 Agricultural income

Income arising from agricultural operations carried out in Turkey is considered to be derived in Turkey.

2.2.3 Salary and wage income

Salary and wages are defined as money and goods given as compensation to employees in association with a specific place of

business as well as benefits that are provided to them and can be represented in terms of money.

There is no distinction between salary and wages in Turkey, so “wages” is used for both in the following parts. Whether wages are paid as cash, indemnity, allowances, overtime, advances, subscriptions, premiums, bonuses, expense accruals or as a percentage of profit which is not related to a partnership, the essence does not change. Certain payments made by the employer on behalf of the employee, such as payment for rent and utilities are grossed up and taxed as salary and wage income.

Fulfillment of the following conditions indicates that the wage income is acquired in Turkey for individuals with limited liability:

- a) If the employment service is performed in Turkey or,
- b) If the services are evaluated in Turkey.

An employment service will be considered as having been evaluated in Turkey if the amount of salaries is expensed in a Turkish entity.

2.2.4 Self-employment earnings

Self-Employment earnings include services rendered by a person who works on behalf of himself in his name using his own professional knowledge without an attachment to an employer. If benefit is derived from self employment activities in Turkey, this indicates that self-employment earnings are acquired in Turkey for individuals with limited liability. The recipient of the services must withhold tax on the amount paid to the professional on the rate of 20% and submit the withholding to the tax offices on behalf of the professional.

2.2.5 Income derived from financial securities

The income listed below is included in this category:

- a) Dividends from all types of share certificates,
- b) Earnings arising from participation shares,
- c) Profits distributed to the chairman and members of the board of directors of companies,
- d) Interest income derived from bonds and bills,
- e) All interest income (Time deposits, repos and others).

2.2.6 Real estate income

Revenues from immovable property are revenues acquired from rental of properties and rights by their owners, by their holders, by those holding easement and usufruct rights, or by their tenants. Even if just derivation of benefit from it was realized in Turkey, real estate income is taxable in Turkey.

2.2.7 Capital gains and other earnings

Some of capital gains and other earnings are as follows;

- a) Earning arising from the sale of securities, rights, copyrights,

patents,

- b) Earnings arising from the disposal of land, immovables, ships within the first five years of the acquisition,
- c) Earnings arising from the transfer of rights of partnership shares,
- d) Earnings arising from disposal as a whole or a part of an operation whose activities are halted,
- e) Incidental earnings.

3 - Basic taxation rules for income of expatriates

3.1 - Wages and salaries

The total net amount of wages is calculated through the deduction of the following amounts from the benefits included in the definition of the wage.

a. Membership fees or premiums paid to the pension funds that are established by law and the funds that have been specified in Temporary Article 20 of Social Security Law No. 5510.

b. The premiums paid by the employee for himself, his spouse or children related to the personal insurance policies covering life, death, accident, illness, disablement, unemployment, maternity, birth and education, as well as the contribution shares paid to the Individual Retirement System.

However, certain conditions should be fulfilled for such premiums to be deductible, as follows:

- The insurance policy and the retirement contract should be concluded with an insurance company which is situated in Turkey and whose headquarters is in Turkey,
 - The total amount of the monthly premium, membership fee or contributions that are paid, should not exceed 10% of the salary earned on that month (The premiums paid for the personal insurance policies other than Individual Retirement System should not exceed 5% of the wage earned on the month when the premium was paid),
 - The annual totals of the monthly premiums, membership fees and contributions that are paid, should also not exceed the annual total of the minimum wage (determined by the law).
- c. Membership fees paid to unions according to concerned laws (Payment of the fee must be documented).

d. The scope of wages

According to Article 61 of the Income Tax Law all benefits provided to employees by the employer in cash or in kind are taxable apart from certain exemptions mentioned below;

- Expenses related to business travel abroad or in Turkey do not

fall into the scope of taxable income, provided that they are documented.

- Health care expenses incurred on behalf of the employee (but not for his dependants) or reimbursements paid to the employee for these costs are tax-exempt.
- Expenses incurred by the employer for mass transport to and from the work place provided for employees are exempt from income tax. However, if a payment for transport is made in cash it is subject to taxation,
- Meals provided to employees at the business premises or outlets are exempt from income tax. However if this benefit is provided through meal vouchers, any amount exceeding the legal limit (TRY 10,00 excluding VAT as of January 1, 2010) is subject to income tax,
- Accommodation provided to employees and reimbursement of expenses such as heating, electricity, and medical expenses of dependents are benefits that should normally be taxed as salary. However, housing and related lighting, heating and water supply provided to the mining and factory workers, government officials and employees, who must be provided with lodging according to their special laws, are exempt from income tax. Housing provided to employees by assigning a dwelling, gross area of which does not exceed 100 m² and which is owned by the employer, is exempt from income tax (if area of such dwelling exceeds 100 m², this provision of exemption shall not be applicable to the benefit corresponding to the excessive area).
- Wages paid to apprentices that do not exceed the minimum wage,
- Fuel allowances paid according to the State Civil Servants Statute,
- Severance pay indemnities,
- Alimony,
- Uniforms if they remain company property are exempt from income tax.

a- Deductions

The following deductions are applied in income tax calculation:

Disability Allowance: A multiple of the personal allowance amount depending on the degree of disability:

- Eight-fold for first degree disabled people,
- Four-fold for second degree disabled people,
- Two-fold for third degree disabled people.

Both disabled individuals and the individuals who have disabled dependents can benefit from mentioned allowance.

Under Article 36 of the Income Tax Law the above deductions do not apply to limited liable taxpayers.

3.1.1 Minimum subsistence allowance

Minimum subsistence allowance is applied in the taxation of the wage on the basis of actual method.

Minimum living allowance shall be applied for the taxpayer himself as 50% of the annual gross amount of the minimum wage which is effective as from the beginning of the calendar year when the wage is obtained and it is applied for the employees who are employed in the industrial sectors and above the age of 16; as 10% of this amount for his spouse who is unemployed and does not earn income and 7,5% for the first two children and 5% for other children.

If the income is related to a partial period, the fractions of months are considered as a full month and the allowance amounts corresponding to this period are taken as basis. The minimum living allowance amount is calculated by deducting the amount computed by multiplying the amount specified pursuant to this paragraph and the rate applied over the first income bracket of income tax tariff specified in Article 103 of Income Tax Code (15%), from the total tax amount calculated. If the deductible part is higher, the amount is not refunded.

In calculation of allowance amount, marital status and family structure of the tax payer at the date of income realization shall be taken into consideration. Allowance shall be applied for each member of the family who earns wages separately but it can applied only for one of the parents in calculation of allowance amounts for the children as long as it does not exceed the amount calculated with the rates stated above. In calculation of allowance amount for divorced parents, children number for whom alimony is paid shall be taken into consideration.

a- Stamp duty on wage payments

Stamp Duty is applied at 0.66% on the gross salaries of both full taxpayers and limited taxpayers.

3.1.2 Social security legislation

Both the employees and employers contribute to the social security premiums. The general contribution rates for employee and employer are % 14 and % 19,5 respectively.

The contribution amounts, calculated as a percentage of gross salary, are paid within an upper and lower limit. Upper and lower limits for social security premiums are updated with six months periods for inflation adjustment purpose.

The social security upper and lower limits are as follows for 2010;

	01.01.2010- 30.06.2010	01.07.2010-31.12.2010
Lower Limit (TRY):	729,00	760,50
Upper Limit (TRY):	4.738,50	4.943,40

The social security covers short term insurance premiums, disability, old age, death insurance and general health insurance.

Contribution rates for each group are presented in the table below.

	Employer's Share (%)	Employee's Share (%)
Short Term Insurance Premiums	1-6,5	-
General Health Insurance	7,5	5
Disability, Old Age And Death Insurance	11	9
TOTAL	19,5-25	14

Starting from 1 October 2008 Social Insurance and Universal Health Insurance Law has been out into force. Accordingly, persons who have been already covered by Turkish Social Security System before 1 October 2008, may start working after retirement and may receive pension payment by applying following pensioner premium rates below.

	Employer's Share (%)	Employee's Share (%)
Pensioner Premium (retired employees who are covered by Turkish Social Security System before 01 October 2008)	22,5	7,5

For persons who are registered to Social Security System after 1 October 2008 may start working after retirement; however they will not receive their pension payments after employment. In other words, they will not receive pension payments by contributing to pensioner premiums.

Regulations on the social security status of expatriates employed in Turkey are included in Social Security Law No. 5510, the bilateral social security agreements between Turkey and various countries and the European Social Security Agreement to which Turkey is a party.

The important issue is whether the expatriate employee has come to Turkey on behalf of a foreign corporation and whether the employee's country of origin has a social security agreement with Turkey.

3.1.2.1 Expatriates sent to Turkey on behalf of a foreign corporation

All three types of legislation referred to above have similar regulations for expatriate employees transferred to Turkey on behalf of a foreign corporation, and who have notified the Turkish authorities that they are covered by social security in their native countries. This prevents double social security coverage. However, it is important to determine which legislation should be applied for the individual.

a-Expatriates Covered by European Social Security Agreement

The European Social Security Agreement ratified by the Council of Ministers on August 31, 1976, and the countries which are party to the agreement given in the Attachment to the European Social Security Agreement (ESSA Attachment I) are as follows:

- ▶ Austria
- ▶ Ireland
- ▶ Belgium
- ▶ Italy
- ▶ Greek Cyprus
- ▶ Luxembourg
- ▶ Denmark
- ▶ Malta
- ▶ France
- ▶ Netherlands
- ▶ Germany
- ▶ Norway
- ▶ Iceland
- ▶ United Kingdom
- ▶ Switzerland
- ▶ Turkey
- ▶ Sweden
- ▶ Spain
- ▶ Portugal

Since this agreement only goes into effect following its ratification in the parliaments of the countries concerned, citizens of Iceland, Ireland and Malta, whose bilateral agreements with Turkey have not been ratified yet, are currently still subject to general Turkish social security provisions.

However, the citizens of Italy, Spain and Portugal are subject to the provisions of the European Social Security Agreement if they become employed in Turkey.

Article 15-1/a of the European Social Security Agreement contains the following provisions:

"Workers employed by a corporation which has a normal employer in one of the contracting states, who are sent to another contracting state for a specific piece of work for the corporation, are subject to the legislation of the state where they were originally employed, provided that the estimated period of employment in that state does not exceed 12 months and that such workers are not sent to replace workers whose periods of employment have ended.

In cases where the work takes longer than 12 months for unforeseen reasons, the employment law of the country of origin will continue to apply until the end of the work, subject to the agreement of the authorities in the country where the work is being carried out."

b-Expatriates Who Are Subject to Bilateral Social Security Agreements

Countries that have signed social security agreements with Turkey are as follows:

▶ Germany	▶ Albania	▶ Libya
▶ United Kingdom	▶ Luxembourg	▶ Norway
▶ Switzerland	▶ France	▶ Czech Republic
▶ Azerbaijan	▶ Netherlands	▶ Romania
▶ Bosnia Herzegovina	▶ Sweden	▶ Canada
▶ Austria	▶ Georgia	▶ Quebec
▶ Belgium	▶ Macedonia	
▶ Denmark	▶ TRNC	

These bilateral social security agreements contain provisions similar to the European Social Security Agreement, and only the periods specified in the agreements differ (see table below).

	Period (Months)	Extension (Months)
Germany	No limits	No limits
Austria	24	None
Belgium	24	No limits
United Kingdom	No limits	No limits
Denmark	12	No limits
France	36	No limits
Netherlands	24	No limits
Sweden	12	No limits
Switzerland	24	No limits
TRNC	24	No limits
Libya	No limits	No limits
Macedonia	24	Up to 60
Norway	12	No limits
Romania	24	Up to 60
Canada	24	Up to 60
Azerbaijan	24	Up to 60
Albania	24	Up to 60
Georgia	24	Up to 60
Czech Republic	24	None
Quebec	60	No limits
Bosnia Herzegovina	24	Up to 60
Luxembourg	12	Up to 24 months





With approval from the Turkish Social Security Institution, the period of employment may be extended as specified in the various agreements.

For example, if an engineer resident in Germany is assigned to work for a project in Turkey by his employer, upon request of the employer he will not become subject to Turkish Social Security Act, if a TA-1 Form is completed by the social security institution in Germany, confirming that he will be subject to German social security legislation throughout his stay in Turkey. If the form is for an indefinite period, there will be no need to submit a further form for as long as he stays in Turkey.

In order for persons who are covered by Social Security System of a country with which Turkey has social security agreement to benefit from medical benefits following actions should be taken.

- a. For persons who qualify to benefit from medical benefits in contracting country should apply to social security provincial directorate / abroad transactions services department of social security centers.
- b. Medical examination and treatment shall be provided within period specified in Health Benefit Document.
- c. Medical treatment shall be obtained health institutions with which Turkish Social Security Institution has agreement.
- d. If period specified in Health Benefit Document has ended and treatment should be provided or if a new treatment is requested, application to social security provincial directorate / abroad transactions services department of social security centers should be made.

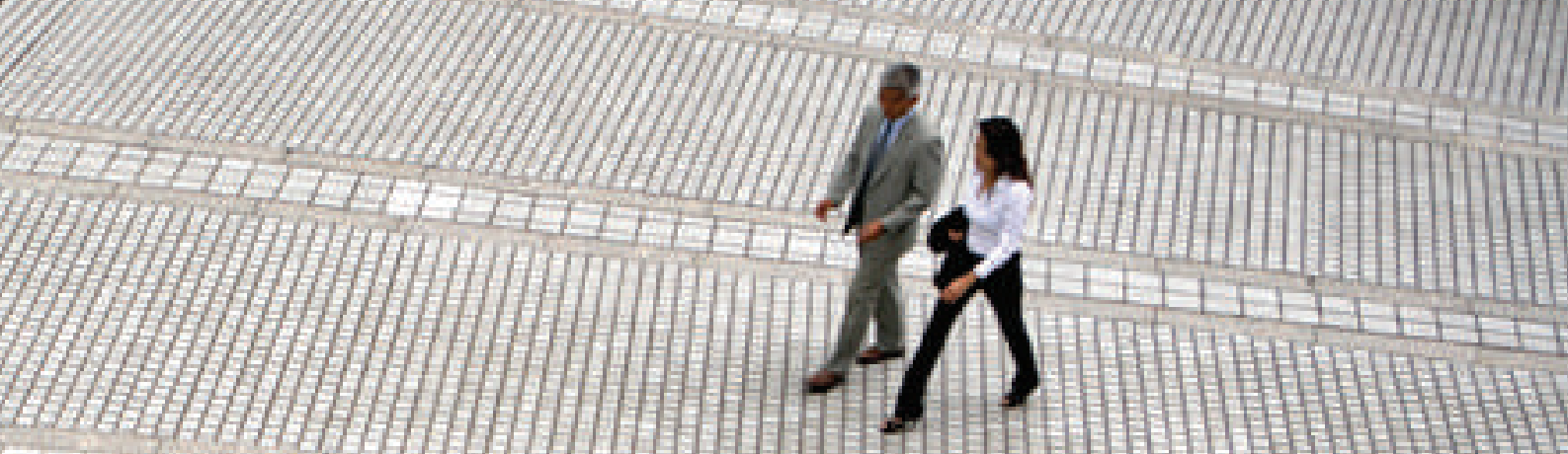
Following forms should be provided by assignees from their social security institutions.

Germany	A/T 11, A/T 12, A/T 23
Austria	A/TR 3, A/TR3-A, TR/A6
Netherlands	N/TUR 106, N/TUR 111, N/TUR 112
Belgium	BT.8, BT.10
France	SE 208-01 FT, SE 208-02 FT, SE 208-04 FT, SE 208-05 TF, SE 208-06 AFT, SE 208-06 CFT, SE 208-17 FT, SE 208-18 TF, SE 208-19 FT, SE 208-28 FT, SE 208-30 FT
TRNC	K.K.T.C./T.C. 3, K.K.T.C./T.C. 5
Macedonia	MC/TR 4, TR/MC 10
Romania	R/TR 3
Albania	AL/TR 4, AL/TR 10
Bosnia Herzegovina	BH/TR 4, BH/TR 5
Czech Republic	CZ/TR 111, CZ/TR 112
Azerbaijan	No application
Luxembourg	L/TR 3

c- Expatriates in Turkey Subject to the Turkish Social Security Act

Citizens of countries other than those listed above, (e.g. Russia, Japan, USA) are subject to Social Security Act No. 5510.

Paragraph 1/e of Article 6 of the Social Security Act states that employees sent to Turkey by a company established abroad to carry out specific work on behalf of that company without establishing employee- employer relationship with the Turkish



company and who are covered by social security system of other state shall not be included within the scope of the Turkish social security system.

There is no limit for the period of employment in this case. If the social security authority of the country of origin supplies a certificate confirming that the employee is covered by the social security scheme in that country, the employee will not be subject to Turkish social security legislation.

In all of the three applications referred to above, the term “being sent on behalf of” implies that the employee has been assigned abroad by the corporation employing him or her. Even if the employee is recruited at the place of business (A.S., Ltd. Sti., etc.), or at the branch, project office, liaison office or representative of the corporation abroad, and their wages are paid by such an entity, this does not change this application.

The employer companies in Turkey who have expatriate employees should apply to Turkish Social Security Authority with the related documentations and should inform the Authority about the assignment details of the expatriate.

If the expatriate is assigned by an employer of a country which is the member party of European Social Security Agreement or with which Turkey has a bilateral agreement and if the expatriate is covered by social security system of the native country then it is certain that the expatriate will not be subject to Turkish Social Security System.

3.1.2.2 Those not working in Turkey on behalf of a corporation resident abroad and those who do not notify that they are covered by social security system abroad

Those who are not sent to Turkey on behalf of a company established abroad, or those who cannot prove that they are

covered by a foreign social security program, or those who have exceeded the specified periods, shall become subject to the provisions of Social Security Act No. 5510 on insurance and the payment of premiums, regardless of whether or not they are citizens of countries with which Turkey has a social security agreement.

3.1.3 Unemployment insurance for foreign employees

The Unemployment Insurance Law that came into effect as of June 1, 2000 also introduced various regulations concerning foreign employees.

Employees sent to Turkey to perform a specific job on behalf of his home company, and who have declared that they are covered by the social security system of their country of origin, will not be included in the scope of unemployment insurance.

Employees who are the citizens of a country with which Turkey has no bilateral social security agreement and who has employee -employer relationship with a Turkish Company with a contract then they are included within the scope of social security contribution and also within scope of unemployment insurance.

However, the employees who are the citizens of a country with which Turkey has bilateral social security agreement and who has employee -employer relationship with a Turkish Company can be excluded from unemployment insurance. But this subject is not clear in Law so, it should be consulted to an expert specific to each case.

The unemployment insurance rates for each group are presented in the table below.

Unemployment insurance (%)				
	Employee	Employer	Government	Total
Citizens of Countries with which Turkey has Bilateral Social Security Agreements based on reciprocity principle	1	2	1	4
Citizens of Other Countries	0	0	0	0

3.1.4 Conclusion

With the regulations stated in Social Security Act No: 4958 dated August 8, 2003 the types of social security contribution and unemployment insurance rates applicable for the expatriate workers become same with the rates applicable for Turkish citizens.

The upper limit of income for the social security contribution calculation is applicable. Based on the social security figures effective for the period January 1, 2010-June 30, 2010, the upper limit income for the social security base is TRY 4.738,50 and for the period July 1, 2010-December 31, 2010, the upper limit is TRY 4.943,40.

If the gross income of the employee exceeds the upper limit of income for social security base then social security contribution is calculated over upper limit income.

3.1.5 Example

The salary calculations for two months of 2010 both for an expatriate and a Turkish employee who started to work on January in Turkey, and who both receive a monthly gross salary of TRY 6.000,00, are as follows.

It is assumed that the expatriate has continued to be covered by home country’s social security system and no social security and unemployment premium obligation in Turkey exists.



During the period, since the gross salary of Turkish employees is higher than TRY 4.738,50, social security premiums and unemployment insurance should be calculated over TRY 4.738,50 not over gross salary.

	Turkish Employee		Expatriate Employee	
	January	February	January	February
Gross Monthly Salary	6.000,00	6.000,00	6.000,00	6.000,00
SSI Premium	(663,39)	(663,39)	*-	*-
Unemployment Premium	(47,38)	(47,38)	-	-
Income Tax Base	5.289,23	5.289,23	6.000,00	6.000,00
Cumulative Income Tax Base	5.289,23	10.578,46	6.000,00	12.000,00
Income Tax Calculated (**)	(793,38)	(882,30)	(900,00)	(1.060,00)
Stamp Duty	(36,00)	(36,00)	(36,00)	(36,00)
Total Withholdings	(1.540,15)	(1.629,07)	(936,00)	(1.096,00)
Net Salary	4.459,85	4.370,93	5.064,00	4.904,00

(*) If the SSI premium paid in a country which has Bilateral Social Security Agreement with Turkey is charged to a Turkish entity, then the premium cost can be deducted from the Income Tax Base up to the amount to be calculated over the upper limit.

(**) Income Tax Rates for 2010 are as follows:

Taxable Income			
Exceeding TRY	Not Exceeding TRY	Tax on Lower TRY Amount	Tax Rate on Excess
0	8.800,00	-	15%
8.800,00	22.000,00	1.320,00	20%
22.000,00	50.000,00	3.960,00	27%
50.000,00	-	11.520,00	35%

3.1.6 Annual income tax return

Individuals who have only salary income from one Turkish employer only are not obliged to file a tax return as employers must withhold income tax from salaries and wages paid to employees. Tax withheld at source will be their final liability.

A taxpayer who obtains income from commercial and self employment earnings must file and pay provisional (advance) income tax quarterly. The provisional tax amount is calculated at the rate of %15 of net income. Provisional tax is deducted from the final income tax payable.

Non residents are generally not required to file a tax return only if they have earnings subject to withholding tax. Income tax returns must be filed between first of 1st and 25th of March of the following year. If the person leaves the country within the tax year, the tax return must be filed within 15 days before the departure from Turkey.

To be able to file a tax return, the person needs to have a tax ID. And a tax ID can be obtained only if the person has residence permit.

3.1.7 Taxation of stock options

No specific rules govern the tax treatment of employer provided stock options are stated in Turkish Income Tax Code. Under the general tax provisions, options are treated as employment income and become taxable at the date of exercise. More detailed explanations about the subject can be found below.

a- Taxation at Date When the Stock Option is Granted

The employee does not acquire an asset at the date on which the stock option is granted to him. The exercise of the stock option on this date is not possible, and moreover he is not allowed to assign the stock option to a third party. It is also not clear whether the value of the stock option will rise above its present value. Therefore, there are no gains or proceeds to be taxed at grant date.

b- Taxation at Date When Stock Option is Exercised

If the stock option is purchased with a lower price than the fair market value of the option at exercise date, then the difference should be considered as employment income.

An important issue to consider for the taxability of this benefit in Turkey is who will be paying the cost of the stock option. If the cost of stock option is charged to local company, then local company should consider charged amounts as salary and should calculate

withholding income tax by including those amounts into payroll.

If the cost of stock options is not charged to local company, since the purchase of the share at a lower price through the exercise of the stock option takes place abroad, the taxation of this wage payment through application of withholding becomes impossible. Therefore, since the employees cannot pay withholding tax on this income, they will be required to declare it through an annual tax return to be submitted in March of the subsequent year.

c- Taxation at Date of Sale of Shares

If employees sell shares purchased through the exercise of stock options then the difference between the exercise price and the fair market price at exercise date should be considered as capital gain. Capital gain should be declared via annual income tax return under some specific conditions which are explained in detail in "3.3 - Capital Gain" section.

3.2 - Income from investments

3.2.1 Fully Liable Expatriates

The tax on the income of fully liable expatriates referred to below is calculated by applying the progressive tax rates determined in Article 103 of the Income Tax Law.

If, after the deductions and exemptions allowed by law a capital gain remains to be declared, this is declared in March of the following year through an annual income tax return.

Tax paid through withholding on each type of income is deducted from the income tax calculated on the tax return.

If there is no income which must be declared via a tax return, the tax paid through withholding is considered as final tax.

Details on the taxation of the income of fully liable expatriate taxpayers are as below.

a- Share certificate dividend income

The companies that distribute profits to its Turkish resident real person shareholders withhold taxes at a rate of 15% and pay the remaining amount to the shareholders. The employees that receive dividend from Turkish resident companies add half of the gross dividend amount to other income generated by immovable properties and investment activities. If this sum is higher than TRY 22.000 for the year 2010, an annual income tax return for all of these gains are submitted and the withholding amount that is calculated by the profit distributing firms are deducted from the income taxes accrued.

b- Interest income on treasury bills and government bonds

i) Interest Income on Treasury Bills and Government Bonds which are issued before 01.01.2006

The interest income generated from treasury bills and government bonds are subject to withholding at a rate of 0%.

Such income must be declared if the amount together with other dividend, interest income and income from immovable properties exceeds TRY 22.000 for 2010.

For securities denominated in TRY, inflation deduction can be examined.

ii) Interest Income on Treasury Bills and Government Bonds which are issued after 01.01.2006

The interest income generated from treasury bills and government bonds is subject to withholding at a rate of 10%. Resident individuals are not obliged to declare this type of income; the withholding is the final tax.

c- Interest income from private sector bonds

i-) Interest Income from Private Sector Bonds issued before 01.01.2006

Interest income from private sector bonds is subject to withholding tax at a rate of 10%.

For securities denominated in TRY, inflation deduction can be examined. If the discounted interest income amount (in addition with other income from investments and real properties) is higher than TRY 22.000 for the year 2010, the total amount of discounted interest income will be declared via annual income tax return. In this case, the withholding amount can be deducted from the taxes calculated via submitting annual income tax return.

ii-) Interest Income from Private Sector Bonds issued after 01.01.2006

Interest income from private sector bonds is subject to withholding tax at a rate of 10%. Resident individuals are not obliged to declare these types of income; the withholding is the final tax.

d- Repurchase agreement and deposit interest income

Repurchase agreement (repo) gains and time deposits interest income are subject to withholding tax at a rate of 15%. Resident individuals are not obliged to declare these types of income; the withholding is the final tax.

e- Dividends from type A and B investment funds

The dividends generated from the sale of Type A and B Investment Funds are subject to withholding at a rate of 10%. Resident individuals are not obliged to declare these types of income; the withholding is the final tax.

3.2.2 Limited Liability Individuals

a- Share certificate dividend income

Limited liable individuals are not obliged to submit tax returns for their share certificate dividend income, whatever the amount it is. Such income is subject to dividend withholding at a rate of 15%. The dividend-withholding rate is determined in the double tax treaty between Turkey and the country where the individual lives.

b- Interest income from treasury bills and government bonds

i) Interest Income from Treasury Bills and Government Bonds issued before 01.01.2006

The interest income from private sector bonds at maturity is subject to withholding, applied at a rate of 0%. Non-resident individuals are again not obliged to declare these types of income; the withholding is the final tax.

ii-) Interest Income from Treasury Bills and Government Bonds issued after 01.01.2006

The interest income generated from treasury bills and government bonds issued anytime is subject to withholding at a rate of 0%. Non-resident individuals are not obliged to declare these types of income; the withholding is the final tax.

c- Interest income from private sector bonds

i-) Interest Income from Private Sector Bonds issued before 01.01.2006

The interest income from private sector bonds at maturity is subject to withholding, applied at a rate of 10%. Non-resident individuals are again not obliged to declare these types of income; the withholding is the final tax.

ii-) Interest Income from Private Sector Bonds issued after 01.01.2006

The interest income from private sector bonds at maturity is subject to withholding, applied at a rate of 0%. However, the Constitutional Court has cancelled this application with reasons of that it is contrary to the Turkish Constitution. The rate 0% will be in application until the Ministry of Finance makes a new regulation.

Non-resident individuals are again not obliged to declare these types of income; the withholding is the final tax.

d- Repo and deposit interest income

Repurchase agreement (repo) gains and time deposits interest income are subject to withholding tax at a rate of 15%. Non-resident individuals are not obliged to declare these types of income; the withholding is the final tax.

e- Dividends from Type A and Type B investment funds

The dividends generated from the sale of Type A and B Investment Funds are subject to withholding at a rate of 0%. Non-resident individuals are not obliged to declare these types of income; the withholding is the final tax.

3.3 - Capital gains

3.3.1 Fully Liable Expatriates

a- Gain from sale of shares

If the capital gains are derived from the share certificates quoted in Istanbul Stock Exchange and if the fully liable expatriates hold the marketable security investment trusts more than 1 year and then sell them, the gain realized from the sale transaction is not subjected to withholding tax and also annual income tax return is not submitted to tax authorities.

If the shares of the marketable security investment trusts held by the fully liable expatriates are sold within a year after acquisition of these shares, the gain on the sale of these shares are subject to taxation via withholding at a rate of 10%.

If the fully liable expatriates hold the shares of the companies that are not publicly traded in Turkey, the gains generated by the sale of these shares are subject to income tax. However, if these shares are of the Turkish resident companies and the fully liable expatriates hold these shares more than 2 years, the gains generated by the sale of these shares are exempted from income tax.

3.3.2 Limited Liable Expatriates

a- Gain from sale of shares

If the capital gains are derived from the share certificates quoted in Istanbul Stock Exchange and if the expatriates hold these shares more than 1 year and then sell them, the gain realized from the sale transaction is not subjected to withholding tax and also annual income tax return is not submitted to tax authorities.

If the shares of the publicly traded companies in Turkey held by the employees are sold within a year after acquisition of these shares, the gain on the sale of these shares are subject to taxation

via withholding at a rate of 0%.

If the employees hold the shares of the companies that are not publicly traded in Turkey, the gains generated by the sale of these shares are subject to income taxation. However, if these shares are of the Turkish resident companies and the employees hold these shares more than 2 years, the gains generated by the sale of these shares are exempted from income tax.

4 - Calculation and payment of tax and foreign tax applications in Turkey

4.1 - Fully liable expatriates

4.1.1 Tax return

Type of Income	Submission Period
* If the declared income for one calendar year consists entirely commercial earnings that are determined according to the simple procedure,	Between 1- 25 of February in the following year
* In all other cases	Between 1-25 of March in the following year.

4.1.2 Payment

If Tax Payments are:	The Tax is Paid in Two Equal Installments in
Related to tax returns submitted in February	February and June
Related to tax returns submitted in March	March and July

4.2 - Limited liable expatriates

4.2.1 Annual income tax return

Limited tax liable individuals should file an annual income tax return if s/he has employment income paid by a non-Turkish taxpayer or professional service fees paid by a non-Turkish taxpayer that has not been charged back to any Turkish entity and has not been subjected to income taxation via withholding. In addition, limited liable have to file an annual income tax return if the non-resident expatriate derives another kind of income in Turkey that is subject to declaration in Turkey.

4.2.2 Occasional tax return and payment of tax declared through such returns

Occasional tax returns are used to declare earnings and revenues

of non-residents which do not have to be declared through the annual tax return and are not subject to withholding.

When limited liable individuals leave Turkey, they must file an "occasional" tax return 15 days before departure and if the individual has occasional revenues from real estate, he must file an occasional tax return within 15 days of the date he acquires the earnings.

4.3 - Calculation of income tax

4.3.1 Income tax tariff

According to Turkish Income Tax Code, individuals are taxed using progressive income tax rates.

The income tax tariff for each year is announced in the form of Communiqués under Article 103 of the Income Tax Code.

Income tax rates for individuals for the year 2010 are as follows.

Taxable Income			
Exceeding TRY	Not Exceeding TRY	Tax On Lower Amount TRY	Rate on Excess
0	8.800	-	15%
8.800	22.000	1.320	20%
22.000	50.000	3.960	27%
50.000	-	11.520	35%*

*The Constitutional Court made a decision on cancelling the rate 35%. This rate will be applied until a new rate is determined by the Ministry of Finance.

4.3.2 Offsetting of taxes paid abroad

a- Offsetting of taxes paid abroad by fully liable individuals

Taxes paid by those who are fully liable taxpayers for earnings and revenues acquired in foreign countries shall be deducted from the portion of income tax levied in Turkey corresponding to the earnings acquired in foreign countries.

If the amount to be deducted as above is greater than the portion of the income tax corresponding to the earnings acquired in foreign countries, the difference between them shall not be taken into consideration.

The portion of the income tax corresponding to the earnings acquired in foreign countries shall be calculated on the basis of their ratio to income.

In order for the tax deduction specified above to be made it is essential that:

- ▶ The taxes paid in the foreign country should be a personal tax levied on the basis of income.
- ▶ The payment of the tax in a foreign country be substantiated with documents obtained from competent authorities and attested to by the local Turkish Embassy or Consulate, or if these are lacking, by similar representatives of Turkey in that country.

b- Offsetting of foreign taxes paid by limited liable individuals

There is no foreign tax credit application for limited liable taxpayers since tax deduction is only applicable for full liable taxpayers.

Taxes paid by limited liability taxpayers on earnings and revenues acquired in Turkey shall be deducted from the portion of income tax levied in the country where the taxpayer is fully liable, corresponding to the earnings and revenues acquired in Turkey.

5 - Tax penalties

5.1 - Penalty for irregularity

Irregularity penalty is imposed if the legal requirements on form and procedures are not met.

There are three types of irregularity fines: first degree, second degree and special irregularity.

Failure to file tax returns on time; books and documents being so deficient, irregular, or confused as to render a tax audit impossible are examples which would incur a first degree irregularity fine. Tax returns and documents not conforming to the format required by law or failure to make declarations specified in the tax laws in due time would incur a second degree irregularity fine.

For self-employed taxpayers and certain other categories of tradesmen other than shareholder company, the fine for first degree irregularity is TRY 57,00 and for second degree irregularity is TRY 28,00 in the year 2010.

5.2 - Tax loss penalty

This penalty is imposed when the taxpayer fails to fulfill the tax obligations in due time. This penalty will be the same amount of the unpaid tax and will be increased three-fold if tax is deliberately evaded.

5.3 - Late payment interest and late payment charge

► Late Payment Interest

If a tax is not declared on time, late payment interest applies as from the normal due date until the day the tax is paid. Late payment interest rate is the same with late payment charge rate.

► Late Payment Charges

If a tax is declared to tax authorities, but the tax is not paid on time, then late payment charge is applied. Interest rates of Late Payment are as follows:

Rates for Late Payment Interest and Late Payment Charge	
Period of Application	Rate (%)
Monthly as of 12.11.2003	4
Monthly as of 02.03.2005	3
Monthly as of 21.04.2006	2,5
Monthly as of 19.11.2009	1,95

5.4 - Ban on leaving the country

Taxpayers who have unpaid taxes can be prevented from leaving the country under the following conditions;

- The taxpayer should have a tax payable which is not under guarantee
- The amount of the tax payable should be TRY 100.000,00 or over
- The name of the taxpayer should be notified to the authorities.

5.5 - Declaration of unpaid taxes with penitence

A tax loss penalty is not imposed if the taxpayer notifies the authorities of income requiring declaration before a tax audit or notification of audit is received.

Such overdue taxes must be paid together with penitence charges for each full month or part of a month.

6 - Time limit

The time limit applies regardless of whether the taxpayer has filed an application regarding his/her tax liability.

The tax liability ceases within five years starting from the beginning of the year following that in which the tax should have been paid.

7 - Other issues

7.1 - VAT refund and exemption

7.1.1 Value added tax refund to non-residents

Value Added Tax levied on goods purchased by visitors to Turkey and taken abroad is refunded, if the value of the goods exceeds TRY 5.000,00 and if the goods are taken out of the country within 3 months of the date of purchase. All types of goods but not services are included in this VAT exemption.

Both non-resident Turkish nationals and foreign nationals are entitled to benefit from this exemption if they take the purchased goods out of Turkey. Turkish nationals living in Turkey and foreign nationals who have received temporary or permanent residency permits are not allowed to benefit from this exemption.

Tax refunds are only made on purchases from vendors with special permits from the tax office for such sales. The vendor makes four copies of a special invoice, of which 3 copies are given to the buyer and one retained by the vendor. Vendors are required to display their permits visibly in their place of business.

VAT is refunded to the buyer when he presents the four copies of the invoice to customs officials upon departure.

7.1.2 Value added tax-free sales to diplomats

On condition that this is done on a reciprocal basis, goods and services provided to diplomatic representations and consulates of foreign countries in Turkey, as well as to their members who possess diplomatic rights, are excluded from Value Added Tax under the VAT Law.

A list of countries qualifying for diplomatic exemption, the minimum purchase totals and the goods and services which are exempt, is produced by the Ministry of Foreign Affairs and the Ministry of Finance. A document containing the list of goods and services allowed for VAT exemption is also issued to diplomatic representatives. Diplomats should apply to their embassies for details of which goods and services are exempt for their country, in order to avoid problems when shopping.

Sales of fuel do not qualify for this exemption.

The vendor will check the diplomat's card to see if the goods or services qualify for exemption. Then he draws up an invoice without VAT deduction, which must include the name and address and nationality of the buyer, and the number of the diplomatic card.

8 - Appendices

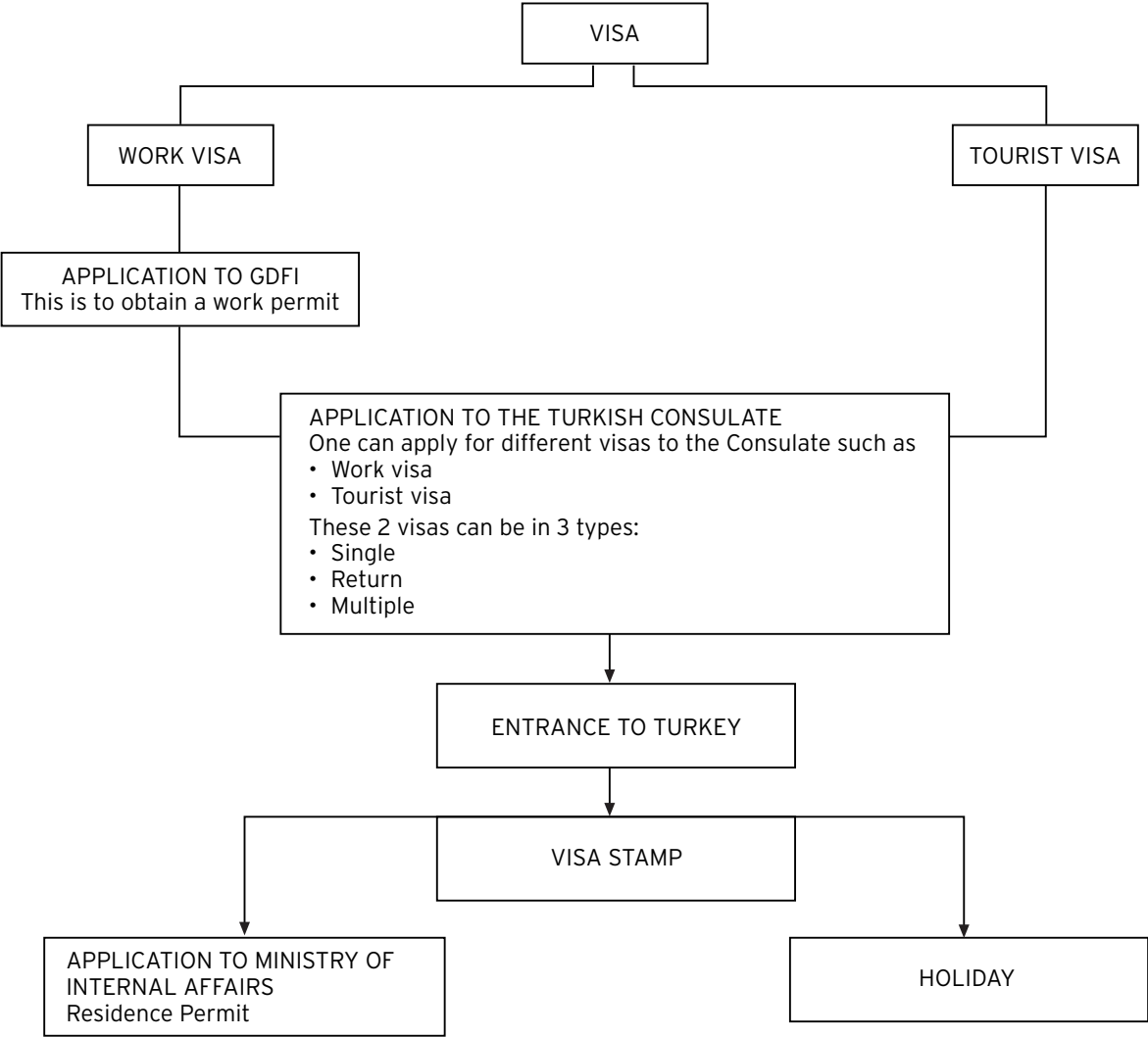
Appendix A - Unit conversion table

Length	M	km	inch	foot	Yard	statute mile	Nautical mile
1 meter (m.)	1	0.001	39.37	3.281	1.094	-	-
1 kilometer (km.)	1000	1	39370	3281	1094	0.6214	0.5396
1 inch	0.0254	-	1	0.833	0.0278	-	-
1 foot	0.3048	-	12	1	0.3333	-	-
1 yard	0.9144	-	36	3	1	-	-
1 statute mile	1609	1.609	63360	5280	1760	1	0.8684
1 nautical mile	1852	1.852	72960	6080	2027	1.152	1

Area	m ²	A	ha ²	km ²	in ²	ft ²	yard	mil ²	acre
1 foot square	0.0929	-	-	-	144	1	0.111	-	-
1 square yard	0.8361	-	-	-	1296	9	1	-	-
1 square mile	-	-	259	2.59	-	-	-	1	640
1 acre	4050	40.5	0.405	-	-	43640	4850	0.0016	1

Weight	kg.	ton	ounce	pound	stone
1 kilogram (kg.)	1	0.001	35.27	2.205	0.157
1 ton (metric)	1000	1	35274	2204.6	157.47
1 ounce (oz.)	0.028	-	1	0.0625	0.004
1 pound	0.454	-	16	1	0.071
1 stone	6.35	0.0064	224	14	1

Appendix B - Visa types



Appendix C - Visa requirements for different countries

Nationals of these countries who do not need a visa:

Type of passport: ordinary

Period of visa exemption: 3 months

Argentina, Bolivia, Bulgaria, Chili, Denmark, Ecuador, El Salvador, Finland, France, Germany, Hong Kong (only passports of Hong-Kong Special Administrative Region), Honduras, Iran, Israel, Iceland, Japan, Liechtenstein, Luxembourg, Malaysia, Monaco, Morocco, New Zealand, Nicaragua, San Marino, Singapore, South Korea, Sweden, Switzerland, Trinidad-Tobago, Tunisia, Uruguay, Vatican, Greece

Type of passport: ordinary

Period of visa exemption: 2 months

Bosnia-Herzegovina, Croatia, Macedonia

Type of passport: ordinary

Period of visa exemption: 1 month

Costa Rica, Kazakhstan, Kyrgyzstan, Macau (only passports of Macau Special Administrative Region)

Type of passport: official

Period of visa exemption: 3 months

Albania, Algeria, Argentina, Austria, Azerbaijan, Bahamas, Bangladesh, Barbados, Belgium, Belarus, Belize, Bolivia, Brazil, Bulgaria, Chile, Cuba, Czech Republic, Denmark, Ecuador, Egypt, El Salvador, Fiji, Finland, France, Gambia, Georgia, Germany, Greece, Grenada, Holland, Honduras, Hong-Kong Special Administrative Region (only passports of Hong-Kong Special Administrative Region), Iceland, Iran, Israel, Italy, Jamaica, Japan, Kenya, Liechtenstein, Lithuania, Luxembourg, Malaysia, Malta, Mauritius, Mexico (only diplomatic passports), Monaco, Morocco, New Zealand, Norway, Nicaragua, Oman, Palestine (only diplomatic passports), Pakistan, Peru, Poland, Portugal (only diplomatic passports), Romania, Russia (only diplomatic passports), Spain, Serbia and Montenegro, St. Lucia, St. Marino, , Seychelles, Singapore, Slovakia, Slovenia, South Korea, Spain, Sweden, Switzerland, Thailand, Trinidad-Tobago, Tunisia, Ukraine, Uruguay, Uzbekistan (only diplomatic passports), Vatican

Type of passport: official period of visa exemption (2 months)

Bosnia-Herzegovina, Croatia, Indonesia, Macedonia

Type of passport: official

Period of visa exemption (1 month)

Costa Rica, Estonia (only diplomatic passports), Hungary, Kazakhstan, Kyrgyzstan, Latvia (only diplomatic passports), Makau

(only passports of Macau Special Administrative Region),Maldives, Moldova, Mongolia, People's Republic of China, Philippines, South Africa, Turkmenistan, Venezuela, Vietnam (only diplomatic passports), Yemen

Ordinary passport holders of these countries may obtain sticker-type visas at the Turkish border:

Type of passport: ordinary duration of stay (3 months)

Australia, Austria, Belgium, Brazil, Canada, Holland, Ireland, Italy, Portugal, Spain, United Kingdom, Hong Kong (only British passports), United States of America

Type of passport: ordinary duration of stay (2 months)

Albania, Belarus, Russia, Ukraine

Type of passport: ordinary duration of stay (1 month)

Armenia, Azerbaijan, Czech Republic, Estonia, Hungary, Jordan, Latvia, Lithuania, Moldova, Norway, Poland, Serbia and Montenegro, Tajikistan, Turkmenistan,

Type of passport: ordinary duration of stay (15 days)

Georgia

Countries eligible for single entry banderole visa for 3 months duration of stay issued at border gates

Cyprus (South Cyprus)

Countries eligible for visa in return for receipt issued at border gates

Guatemala

Countries eligible for cachet visa without fee issued at border gates

Malta (3 months duration of stay)

Appendix D - Relief and exemption from customs duties

(All articles referred to are of CUSTOMS LAW No. 4458 of October 27, 1999 unless otherwise stated.)

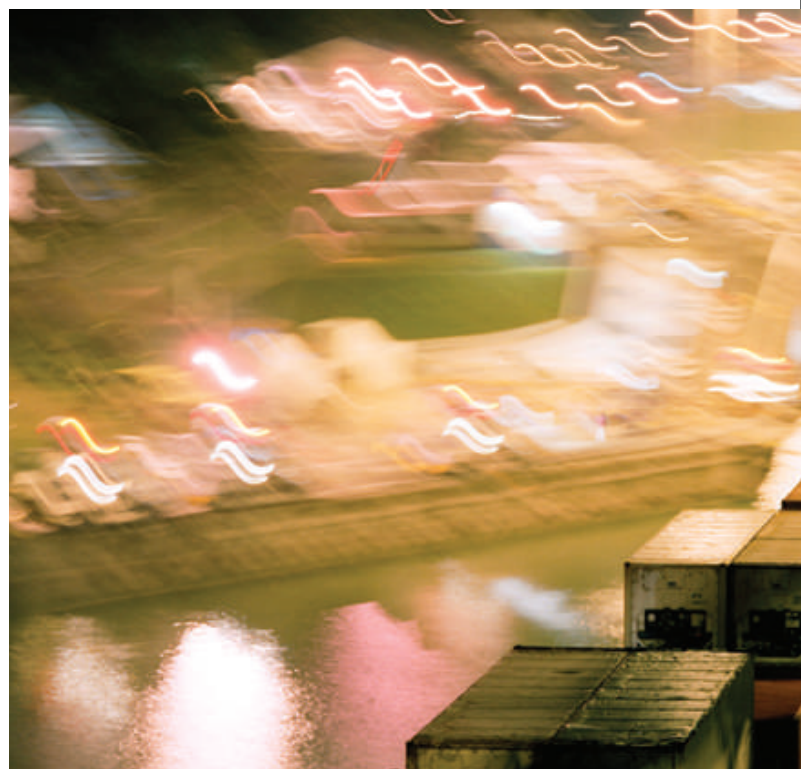
ARTICLE 167 - The following goods to be released for free circulation shall benefit from customs duty relief:

1. Goods brought in for the President of the Republic of Turkey and for his residence.
2. Diplomatic goods imported on a reciprocal basis.
3. Tools, equipment, weapon, machinery, apparatus and systems, and using for their research, development, training, production, modernization and construction of software and spare parts, fuel and oil, raw materials for using maintenance and repairing operations and the aid materials received free of charge from foreign sources to be imported regarding for only fundamental duties of Turkish General Staff, Ministry of National Defense, service commands, Undersecretariat of the National Intelligence Organization, Gendarmerie General Command or Coastal Security Command and Security General Directorate and for anti-smuggling duty of Undersecretariat of Customs
4. Goods with a total value of under Euro 150.
5. Used personal goods imported by individuals, such as:
 - (a) Motor vehicles or vehicles used for private road transportation, which were not more than three years old at the date of their purchase, and owned by individuals who have transferred their legal residence to the Customs Territory of Turkey.
 - (b) Any used household belongings of individuals who have transferred their legal residence to the Customs Territory of Turkey.
 - (c) Dowry of individuals who have moved to Turkey by marrying or to marry a Turkish resident.
 - (d) Personal goods acquired by inheritance.
 - (e) Scholastic materials of foreign students coming to Turkey to study, and other household belongings related to their education.
 - (f) Used household belongings sent back to their home countries by individuals who have left the Customs Territory of Turkey temporarily.
 - (g) Real person, who is not legally resident in Turkey, brings temporarily or permanently householding goods for using them in their house through buying or renting.
 - (h) Passengers' personal goods of no commercial value, for using individually

6. Other goods imported by the individuals such as:
 - (a) Souvenirs sent by individuals to other individuals or imported by visitors, not exceeding a total value of Euro 430.
 - (b) Medals of honor or other awards.
 - (c) Awards received for international relations.

The goods imported without any commercial purpose and to be used in line with the intention by persons, institutions and societies determined by Decree of Council of Ministries;

- (a) educational, scientific and cultural goods, and scientific equipment
- (b) equipment for medical diagnosis, treatment and research
- (c) biological or chemical substances, and animals used for scientific research
- (d) therapeutic substances of human origin, blood grouping and tissue typing reagents
- (e) substances for the quality control of medicines
- (f) the imported goods to be used for research and development activities which are conducted and supported by national research and development institutions



7. Importation for commercial activities:

- (a) Capital goods and other materials imported due to the transfer of offices
- (b) Agricultural products obtained by farmers operating in the Customs Territory of Turkey, from their land abroad
- (c) Seeds, fertilizer and other products used in farming and brought by farmers from neighboring countries to their land situated in the Customs Territory of Turkey
- (d) Samples of no commercial value
 - (i) Sample goods and models of negligible value
 - (ii) Printed advertisements and advertising materials
 - (iii) Products used for commercial fairs or similar
- (e) Goods imported for investigation, analysis or testing.

9. Goods used in transportation:

- (a) Auxiliary articles used for storing and protection of goods
- (b) Animal fodder and medicaments used in the transportation of live animals
- (c) Fuel oil and mineral oil for transportation and special containers
- (d) Equipment and operational materials for sea and air transport.

10. Importation of information materials:

- (a) Goods sent to organizations protecting copy rights or industrial and commercial patent rights
- (b) Touristic promotional materials
- (c) Various other documents and goods of no commercial value.

11. Importation of funerary goods:

- (a) Goods for the construction, upkeep or ornamentation of military monuments and cemeteries
- (b) Coffins, funerary urns and ornamental funerary articles.

12. Other special goods:

- (a) Goods for the disabled
- (b) The goods sent as aid materials for the damaged people because of natural disasters, dangerous and epidemic diseases, considerable fires and imported chemical and technological events such as radiation and air pollution and population exchange
- (c) Pharmaceutical products imported to be used in international sports contests organized in Turkey.



Appendix E - List of real estate agencies:

► Re/max Türkiye

PK: 647 Şişli 80220 İstanbul
Tel: +90 212-232 48 20
Fax: +90 212-232 48 27

► ESTUR Ltd Şti.

International Real Estate Agency Department

9 Eylül Meydanı Hüdaverdi İş Merkezi
No: 3/1 Basmane İzmir
Tel: +90 232 441 94 72, +90 232 445 31 41
Fax: +90 232 483 11 37

► RIMIC Uluslararası Gayrimenkul Hizmetleri A.Ş.

Yazarlar Sokak No: 19 D: 2-3
Esentepe 80300 İstanbul
Tel: +90 212 275 34 27 (pbx)
Fax: +90 212 275 34 29
URL: <http://www.rimic.com.tr>

► Turyap Emlak (Real Estate)

19 Mayıs Cad. Doktor İsmet Öztürk Sok.
Şişli Plaza Ofis Blokları E Blok
Kat: B2 Şişli 34360 İstanbul
Tel: +90 212 373 13 00 (pbx), +90 212 257 13 33
Fax: +90 212 380 22 90
URL: <http://www.turyap.com.tr>

► Alarko Real Estate Investment Company

Muallim Naci Cad. No: 113-115
Ortaköy 80840 İstanbul
Tel: +90 212 227 52 00
Fax: +90 212 260 35 04, +90 227 04 27

► Danış Emlak Ltd. Şti.

Karslı Ahmet Cad. Aydın Sok. No: 22/2
İçerenköy, Ataşehir İstanbul
Tel: +90 216 572 83 51
Fax: +90 216 572 3645
E-mail: info@danisemlak.com

► Mavi Emlak

Kırlangıç Sok. No: 15/1
Gaziosmanpaşa 06700 Ankara
Tel: +90 312 427 60 43, +90 427 86 73
Fax: +90 312 427 83 99
E-mail: maviinfo@maviemlak.com.tr

Appendix F - Schools

Istanbul International Community School

URL: <http://www.iics.k12.tr>

Robert College

URL: <http://www.robcol.k12.tr>

Uskudar American College

URL: <http://www.uaa.k12.tr>

Saint Benoit French College

URL: <http://www.sb.k12.tr>

Saint Joseph French College

URL: <http://www.sj.k12.tr>

Koc High School

URL: <http://www.kocschool.k12.tr>

Dogus University

URL: <http://www.dogus.edu.tr>

Bilgi University

URL: <http://www.bilgi.edu.tr>

Yeditepe University

URL: <http://www.yeditepe.edu.tr>

Sabanci University

URL: <http://www.sabanciuniv.edu.tr>

Koc University

URL: <http://www.ku.edu.tr>

Appendix G - Theft or damage to vehicles

In cases of accident, theft of a vehicle belonging to an expatriate, the police must be informed immediately (do not move the vehicle in the event of an accident) so that a proper report can be issued. Statements will be taken from the parties. As this report can be important in any future court case, it may be advisable to have a lawyer present while it is prepared. It is also required for any claims for repair under insurance.

All such incidents must be properly recorded so that entries in the passport of the owner of the vehicle can be cancelled in order to allow him to leave the country.

The General Directorates of the Customs Administration deal with the formalities relating to theft. The Undersecretariat of the General Directorate of Customs Control must be notified for the closure of records on the vehicle.

- a) Vehicles that are determined by the customs offices to have been damaged in an accident, and vehicles that require maintenance in order to leave the country, are delivered to a repair shop approved by the customs office for a reasonable period for repair which must be documented.
- b) Spare parts brought in for the repair of vehicles owned by foreigners are not taxed but the repair must be approved and supervised by customs officials. If the owner of the vehicle does not wish to leave the old parts that have been replaced at the customs, an entry is made in the passport so that the parts can be taken out of Turkey.

During the period of stay in Turkey, the owner of the vehicle or the item that has been stolen, and therefore cannot be taken out of the country, is not required to pay tax on the stolen vehicle or item, and the guarantee on the vehicle/item is cancelled. However, if the stolen vehicle or item is found subsequently, it is stored in a warehouse and upon request, taken out of the country within a period determined by the customs.

Appendix H - Treaties & international driving licenses

Countries with which a treaty has been concluded and to whose citizens an international license can be issued.

Albania	Guatemala	Peru
Algeria	Guernsey	Philippines
Andorra	Guyana	Poland
Argentina	Haiti	Portugal
Australia	Hong Kong	Romania
Austria	Hungary	Russia
Bahamas	Iran	Rwanda
Bangladesh	Iceland	Samoa
Barbados	India	San Marino
Belgium	Israel	Senegal
Benin	Italy	Seychelles
Botswana	Jamaica	Sierra Leone
Bulgaria	Japan	Singapore
Cambodia	Jersey	Slovakia
Canada	Jordan	South Africa
Central Africa	Laos	South Korea
Chile	Lebanon	Spain
China	Lesotho	Sri Lanka
Congo	Luxembourg	Surinam
Cuba	Madagascar	Sweden
Czech Republic	Malawi	Syria
Denmark	Malaysia	Thailand
Dominican Republic	Mali	Togo
Dutch Antilles	Malta	Trinidad and Tobago
Ecuador	Mauritius	Tunisia
Egypt	Monaco	Uganda
Fiji	Morocco	United Kingdom
Finland	Mozambique	United States
France (including all sea areas)	Namibia	Vatican
French Guiana	Netherlands	Venezuela
Gambia	New Zealand	Yugoslavia
Georgia	Niger	Zaire
Ghana	Northern Cyprus (TRNC)	
Gibraltar	Norway	
Greece	Paraguay	

Appendix I - Turkish consulates abroad

Country AUSTRALIA

Consulate Melbourne

Address 8th FLOOR 24 ALBERT ROAD SOUTH
MELBOURNE VIC 3205 MELBOURNE
Phone (61-3) 96 96 60 66, 96 96 60 46
Fax (61-3) 96 96 61 04
Telex (071) 136173 AA BASKON
E-mail turkcons@bigpond.com

Consulate Sydney

Address 66 OCEAN STREET, PO BOX 222 WOOLLAHRA
NSW 2025 SYDNEY
Phone (61-2) 93 28 11 55, 93 28 12 39, 93 26 16 18
93 63 25 87
Fax (61-2) 93 62 45 33
Telex 27341 TOFIS AA.
E-mail turkcons.sydney@mfa.gov.tr

Consulate Canberra

Adres 6 Moonah Place ACT 2600, Australia
Phone + 61-2-6273 1504
Fax + 61-2-6273 1624
E-mail asat.kanberra@tsk.mil.tr

Country AUSTRIA

Consulate Bregenz

Address ARLBERGSTRASSE 119 6900 BREGENZ
Phone (43-5574) 42 083
Fax (43-5574) 42 441
Telex (047)57408 TBRBK-A
E-mail tur.bregenz@vlbg.at

Consulate Salzburg

Address STRUBERGASSE 9 5020 SALZBURG
Phone (43-662) 44 21 20, 44 21 33
Fax (43-662) 442 12 04, 442 13 34
Telex 047-63 24 60
E-mail turk.generalkonsulat.saltzburg@aon.at

Country BELGIUM

Consulate ANTWERP

Address SORBENLAAN 16, 2610 WILRIJK
Phone (32-3) 827 13 90, 828 08 39
Fax (32-3) 830 05 63
E-mail tc.consulateantwerp@yucom.be

Consulate BRUSSELS

Address 4, RUE MONTOYER 1000 BRUXELLES
Phone (32-2) 502 27 42, 513 68 12
Fax (32-2) 512 44 01
E-mail tcbrukseibk@yucom.be

Country BOSNIA HERZEGOVINA

Consulate Mostar

Address ULICE MALATEPA 16 88000 MOSTAR

Phone (387-88) 55 12 09
Fax (387-88) 55 25 83
E-mail turkcons.mostar@mfa.gov.tr

Consulate Sarajevo

Address Skenderija 4, Sarajevo
Phone +387 33 221858
Fax +387 33 221858
E-mail turska@bih.net.ba

Country BULGARIA

Consulate BOURGAS

Address BOULEVERD DEMOKRASIA NO: 38 BOURGAS
Phone (359-56) 84 27 18, 84 11 45
Fax (359-56) 84 11 92
Telex 67-83355 TURKBU BG
E-mail tcburkon@bse.bg

Consulate PLOVDIV

Address Rue Filip Makedonski, No : 10 4000-PLOVDIV
Phone (359-32) 63 23 09, 62 40 10-20
Fax (359-32) 62 48 39
Telex (067) 44292TURKF? B.G.
E-mail tcbk_filibe@plovdiv.ttm.bg

Country PEOPLE'S REPUBLIC OF CHINA

Consulate Shanghai

Address 1375,HUAI HAI MIDDLE ROAD
QI HUA TOWER 13 F 200031 SHANGHAI
Phone (86-21) 64 74 68 38, 64 74 68 39, 64 74 72 38
Fax (86-21) 64 71 98 96
E-mail turkcons.shanghai@mfa.gov.tr

Country EGYPT

Consulate Alexandria

Address 11 KAMEL EL KILANI STREET ALEXANDRIA
Phone (20-3) 794 37 36, 794 83 64, 796 33 18
Fax (20-3) 795 81 10
E-mail turkcons.alexandria@mfa.gov.tr

Country FRANCE

Consulate Lyon

Address 87, RUE DE SEZE 69006LYON
Phone (33-4) 72 83 98 40
Fax (33-4) 78 24 86 75
E-mail lyonbk@orange.fr / consulaturc@wanadoo.fr / lyonbk@orange.fr
Web Site <http://home.worldnet.fr/~lyonbk/>

Consulate Marseille

Address 363, AVENUE DU PRADO 13008 MARSEILLE
Phone (33-4) 91 29 00 20
Fax (33-4) 91 22 78 21
E-mail marsilyabaskonsoloslugu@wordline.fr

Consulate Paris

Address 184, BOULEVARD MALESHERBES 75017 PARIS
Phone (33-1) 56 33 33 33

Fax (33-1) 42 27 58 18
E-mail turkcons.paris@mfa.gov.tr
Web Site <http://home.worldnet.fr/~tcparbsk/>

Consulate Strasbourg

Address 10, RUE AGUSTE LAMEY 67000 STRASBOURG
Phone (33-3) 88 36 10 99, 88 36 69 10, 88 36 68 14
Fax (33-3) 88 37 97 39
E-mail turkcons.strasbourg@mfa.gov.tr

Country GEORGIA

Consulate BATOUMI

Address PROSPEKT MEMED ABASIDZE 8 384500 BATOUMI
Phone (995-222) 747 90, (466) 351 52 15
Fax (466) 351 52 13
E-mail turkcons.batumi@mfa.gov.tr

Country GERMANY

Consulate BERLIN

Address JOHANN-GEORG STRASSE 12 10709 BERLIN 31
Phone (49-30) 896 80 211, 892 50 33, 892 50 34
Fax (49-30) 893 18 98
E-mail turk.genkon.berlin@t-online.de 320050133186-0001@t-online.de

Consulate DUSSELDORF

Address CECILIENALLEE 41 40474 DUSSELDORF
Phone (49-211) 45 47 80
Fax (49-211) 454 78 22
E-mail tgk.dus@t-online.de

Consulate ESSEN

Address ALFRED STRASSE 307 45133 ESSEN
Phone (49-201) 84 21 60
Fax (49-201) 42 38 67
E-mail tcbk.essen@t-online.de

Consulate Frankfurt

Address ZEPPELINALLEE 17 60325 FRANKFURT AM MAIN
Phone (49-69) 71 37 73
Fax (49-69) 70 90 32
Telex 4170615 TFRA D
E-mail turkcons.frankfurt@mfa.gov.tr

Consulate Hamburg

Address TESDORPF STR. 18 20148 HAMBURG
Phone (49-40) 44 80 330, 44 80 33 10, 44 80 33 30
Fax (49-40) 44 52 58
E-mail turcons.hamburg@mfa.gov.tr

Consulate Hanover

Address AN DER CHRISTUSKIRCHE 3 30167 HANOVER
Phone (49-511) 76 86 50
Fax (49-511) 17 700
Telex 92 20 60 THAN D
E-mail tgk.hannover@t-online.de

Consulate Karlsruhe

Address KRIEGS STRASSE 123.76135 KARLSRUHE
Phone (49-721) 98 44 00
Fax (49-721) 85 60 13

Telex 78 25 201 TKAR D
E-mail karlsruheturkgenkon@t-online.de

Consulate Köln

Address LUXEMBURGER STR.285 50354 HÜRTH
Phone (49-2233) 974 180
Fax (49-2233) 75 572
Telex (041) 8882146 Tkol D
E-mail turk.genkon.koeln@t-online.de

Consulate Mainz

Address AN DER KARLSSCHANZE 7 55131 MAINZ
Phone (49-6131) 98 26 00
Fax (49-6131) 83 51 19
Telex 418 74 03 TMAI D
E-mail tgk-mainz@t-online.de

Consulate Munich

Address MENZINGER STR. 3 80638 MÜNCHEN
Phone (49-89) 178 03 10
Fax (49-89) 178 56 60
Telex 52 37 64 TMUN
E-mail tcmunihbk@t-online.de

Consulate Münster

Address LOTHARINGER STRASSE 25-27 48147 MÜNSTER
Phone (49-251) 41 47 00
Fax (49-251) 43 327
E-mail munstertgk@t-online.de

Consulate Nuremberg

Address REGENSBURGER STR. 69. 90478 NÜRNBERG
Phone (49-911) 94 676-0
Fax (49-911) 46 89 62
Telex 0041-6-23 906 TNUR D
E-mail turkcons.nuremberg@mfa.gov.tr

Consulate Stuttgart

Address Kerner Strasse 19/B 70182 STUTTGART
Phone (49-711) 16 66 70
Fax (49-711) 26 22 102
Telex (041) 72 14 79 TSTU D
E-mail stuttgart.bk@t-online.de

Country GREECE

Consulate ATHENS

Address VASILEOS PAVLOU 22 PALEO PSYCHICO 15452
Phone (30-1) 671 48 28, 672 11 53
Fax (30-1) 677 64 30
E-mail grxf@ibm.net

Consulate Komotini

Address ODOS IONON 14 69100 KOMOTINI
Phone (30-531) 22 713, 31 823
Fax (30-531) 32 761
Telex 462155-TURK-GR
E-mail turkbaskon@kom.forthnet.gr

Consulate Rhodes

Address IROON POLITECHNIQIU 10-12 RHODES ,85100
Phone (30-241) 23 362

Fax (30-241) 27 472
Telex 292478 TURK GR

Consulate Thessaloniki

Address ODOS AGHIOU DIMITRIOU 151
54634 THESSALONIKI
Phone (30-31) 24 84 52
Fax (30-31) 24 84 50
Telex 0412608 TURK GR
E-mail selcons@otenet.gr

Country HONG KONG

Consulate Hong Kong

Address ROOM 301, 3/F SINO PLAZA 255-257
GLOUCESTER ROAD CAUSEWAY BAY
Phone (00-852) 2573 28 50, 257 20 275
Fax (00852) 2893 66 20
Telex 71138 TRM HX
E-mail turkcons@netvigator.com

Country IRAN

Consulate Tebriz

Address Kuy-e Vali-e Asr Khyabani Foroghi Falaka-ı Homafa, Tebriz,
Phone 98(411)3001070
Fax 98(411)3324907
Telex 412031 TKON R
E-mail tebriz.bk@mfa.gov.tr

Consulate Ouroumieh

Address KHYABAN-I SHEH?D DR.BEHESHTI NO: 30
OOURUMIEH-57159
Phone 98(441)347 87 70
Fax 98(441)3469595
Telex 442052 TKON.?R
E-mail tcurumiyebk@orumnet.com

Country IRAQ

Consulate Mosul

Address HAY AL SEKAFA AL CAMIA SECTION STREET
101-2B/302 PO BOX.93 MUSUL
Phone (964-60) 81 88 10
Telex (0491) 298043 MTKONS IK

Country ISRAEL

Consulate Jerusalem

Address PO Box 19031 91190 JERUSALEM
Phone (90-2) 532 10 87, 532 23 96, 532 33 10
Fax (90-2) 582 02 14
Telex 25626 KUDUS IL
E-mail turkudus@netvision.net.il

Country ITALY

Consulate Milan

Address Via Larga, 19, 20122 Milano/ITALY
Phone (39-02) 551 33 70, 551 82 358
Fax (39-02) 55 18 18 11
E-mail milanobk@tin.it

Country LIBYA

Consulate BENGHAZI

Address Muruj Street Villa No: 6 Hadaik Area, Benghazi,
Phone (218-61) 223 00 02, 223 00 03
Telex (0901) 40079 TURKON LY
E-mail turkcons.benghazi@mfa.gov.tr

Country NAHCIVAN AUTONOMOUS REPUBLIC

Consulate Nahcivan

Address AZATLIK KUCESI NO: 17 NAHCIVAN
Phone (99-4136) 57330, 57349
Fax (99-4136) 57349
E-mail tcnahcivanbk@mfa.gov.tr

Country PAKISTAN

Consulate Karachi

Address 29-A, Khayaban-e Hafiz, Phase V, D.H.A., Karaçi
Phone (92-21) 587 88 99
Fax (92-21) 581 03 57
Telex 25768 TCKHI PK
E-mail dtkaraci@yahoo.com.tr

Country ROMANIA

Consulate Constanta

Address B.dul Ferdinand, 82, Constanta, 900704, Romania
Phone 00.40.241.550.233
Fax 00.40.241.550.233
Telex 14445 TURBK-R
E-mail kostence.bk@mfa.gov.tr

Country SAUDI ARABIA

Consulate JEDDAH

Address P.O. BOX: 70 JEDDAH 21411 SAUDI ARABIA , Jeddah, 21411
Phone (966-2) 660 16 07, 665 48 73
Fax (966-2) 665 22 80
Telex (0495) 602631 CIBMEM SJ
E-mail tcciddebk1@sps.net.sa

Country SOUTH AFRICA

Consulate Johannesburg

Address 6 SANDOWN VALLEY CRESCENT 2ND FLOOR
SANDOWN-SANDTON
Phone (27-11) 884 90 60, 884 90 61, 884 90 62, 884 90 63
Fax (27-11) 884 90 64
Telex 420193 TCJBK SA

Country SWITZERLAND

Consulate GENEVA

Address ICC, Rte de Pré-Bois 20, C.P. 1901, Genève , 1215
Phone (41-22) 798 12 32
Fax (41-22) 788 35 82
E-mail cenevrebk@gmail.com

Consulate Zurich

Address WEINBERGSTRASSE 65
8006 ZURICH
Phone (41-1) 368 29 00
Fax (41-1) 368 29 19
Telex 814 866 TZBK CH
E-mail info@baskonsolosluk.ch
Web Site <http://www.access.ch/tuerkei/>

Country SYRIA

Consulate Halep

Address Consulat General de Turquie Rue de Caire , ALEPPO, 234
Phone (963-21) 266 10 40, 266 53 20, 267 96 90
Fax (963-21) 266 10 50
Telex 331277 TCHABK SY
E-mail halep.bk@mfa.gov.tr

Country TATARSTAN AUTONOMOUS REPUBLIC

Consulate Kazan

Address KARL MARX STREET NO:71 PO 141 KAZAN
RUSSIAN FEDERATION
Phone (7-8432) 64 46 40, 64 30 90
Fax (7-8432) 64 25 11
E-mail ard@mi.ru

Country THE NETHERLANDS

Consulate DEVENTER

Address KIZERSTRAAT 8 7411 HG DEVENTER
Phone (31-570) 61 94 81
Fax (31-570) 61 95 54
Telex (044) 49003 TRKON NL
E-mail deventer@turkishconsulate.nl

Consulate Rotterdam

Address Westblaak 2 3012 KK ROTTERDAM
Phone (31-10) 413 22 70/71/72, 217 77 28
Fax (31-10) 411 44 17
Telex 20548 TRKON RT
E-mail cons.turkey.rot@quicknet.nl

Country UNITED KINGDOM

Consulate London

Address RUTLAND LODGE, RUTLAND GARDENS
KNIGHTSBRIDGE LONDON SW7 1BW
Phone (44-207) 589 09 49, 589 03 60, 584 10 78
Fax (44-207) 584 62 35
E-mail trcons@globalnet.co.uk or info@turkconsulate-london.com
Web Site <http://www.turkconsulate-london.com/>

Country UNITED ARAB EMIRATES

Consulate DUBAI

Address WORLD TRADE CENTRE BUILDING P.O. BOX 9221
Phone (971-4) 31 47 88
Fax (971-4) 31 73 17
Telex (0893) 49444 TURCON EM
E-mail tcadubkon@emirates.net.ae

Country USA

Consulate Chicago

Address 360 N. MICHIGAN AVENUE, SUITE 1405
CHICAGO, ILLINOIS, 60601-3858
Phone (1-312) 263 06 44, 263 12 95
Fax (1-312) 263 14 49
E-mail chicago@trconsulate.org
Web Site <http://www.trconsulate.org/>

Consulate Houston

Address 1990 POST OAK BOULEVARD, SUITE 1300
HOUSTON, TEXAS 77056-3813
Phone (1-713) 622 58 49,- 622 03 24, 622 32 05
Fax (1-713) 623 66 39
Telex 244082 HOU-TK
E-mail turcon@sbcglobal.net

Consulate Los Angeles

Address 4801 WILSHIRE BLVD, SUITE 2010
LOS ANGELES, CA. 90048
Phone (1-323) 937 01 18 (5 lines)
Fax (1-213) 932 00 61
E-mail turkishconsulate@sbcglobal.net
Web Site <http://losangeles.bk.mfa.gov.tr>

Consulate New York

Address 821 UNITED NATIONS PLAZA
NEW YORK, NY 10017 USA
Phone (1-212) 949 01 59/60/61, 949 01 62, 949 01 63
Fax (1-212) 983 12 93
E-mail tcbkny@broadviewnet.net

Appendix J - Address of embassies and consulates in Turkey

Country	Embassy	Consulate
The United States of America	Atatürk Bulvarı no 110, Kavaklıdere/ANKARA Tel: +90-(312) 4686110 www.usis-ankara.org.tr	İstinye Mahallesi, Kaplıcalar Mevkii İstinye, İSTANBUL Tel +90 (0212) 335 90 00 4 Fax: +90-(212) 335 91 35
Albania	Ebuziya Tevfik Sok. No:17 Çankaya/ANKARA Tel: +90-(312) 4416103 Fax: +90-(312) 4416109	Gümüşsuyu İnönü Cad. No: 30/6 İSTANBUL Tel: +90(212) 244 23 56-57 Fax: +90-(212) 244 23 38
Australia	Uğur Mumcu Cad. MNG Binası No.88 Kat 7 GOP Ankara Tel: +90-(312) 459 95 00 www.embaustralia.org e-mail: ausemank@ibm.net	The Ritz Carlton Hotel 2. Kat, Askerocağı Cad. No: 15 Elmadag Şişli 34367 İSTANBUL Tel: +90-(212) 243 13 33-36 Fax: +90-(212) 243 13 32
Austria	Atatürk Bulvarı No:189 Kavaklıdere/ANKARA Tel: +90-(312) 419 04 31-33 Fax: +90-(312) 418 94 54	Köybaşı Cad. No: 46 Yeniköy/İSTANBUL Tel: +90-(212) 2629315 Fax: +90-(212) 2624984 www.austria.org.tr
Belgium	Mahatma Ghandi Cad. No: 55 Gaziosmanpaşa/ ANKARA Tel: +90-(312- 405 61 66-67 Fax: +90-(312) 446 82 51	Sıraselviler Cad. No: 73 Taksim/ İSTANBUL Tel: +90-(212) 2433300 Fax: +90-(212) 2435074 e-mail: ankara@diplobel.org
Bulgaria	Atatürk Bulvarı No: 124 ANKARA Tel: +90-(312) 467 20 71 Ulus Mahallesi, Adnan Saygun Cad. No: 44	2. Levent/İSTANBUL Tel: +90-(212) 281 01 15, 279 58 37 Fax: +90-(212) 2641011
Canada	Cinnah Cad. No.58 06700 Tel: +90-(312) 409 27 00 Fax: +90-(312) 409 28 10	İstiklal Cad. No: 373/5 Beyoğlu/ İSTANBUL Tel: +90-(212) 251 98 38 Fax: +90-(212) 251 98 88 Web: www.dfait-maeci.gc.ca/ankara/
China	Gölgeli Sok.No: 34 Gaziosmanpaşa/ Ankara Tel: +90-(312) 4360628 Fax: +90-(312) 4464248	Memduhpaşa Yalısı, Mısırlı Caddesi, 6/8 Kireçburnu Mah. Sarıyer/İSTANBUL Tel: +90-(212) 299 26 34, 299 21 87-88 Fax: +90-(212) 299 28 55
Check Republic	Uğur Mumcu Cad. No: 100G.O.P. - Ankara Tel : (312) 446 12 44 Fax : (312) 446 12 45	Abdi İpekçi Cad. No: 71 Maçka - İSTANBUL Tel : (212) 234 13 66 Fax : (212) 231 94 93
Denmark	Kırlangıç Sok. No:42 Gaziosmanpaşa/ Ankara Tel: +90-(312) 4687760 Fax: +90-(312) 4684559 www.ambassade-info.dk/dkturkeanke.htm	Meygede Sok. No:2 80810 Bebek İSTANBUL Tel: +90-(212) 359 19 00 Fax: +90-(212) 359 19 02 www.danimarka.org.tr
Egypt	Atatürk Bulvarı No:126 ANKARA Tel: +90-(312) 4261026	Cevdet Paşa Cad. No:173 Bebek/ İSTANBUL Tel: +90-(212) 263 60 38-265 24 40 Fax: +90-(212) 265 44 28

Country	Embassy	Consulate
England	Şehit Ersan Cad. No:46 Cankaya/ ANKARA Tel: +90-(312) 4553344 Fax: +90-(312) 4553320 www.britishembassy.org.tr	Meşrutiyet Cad. No: 34 Tepebaşı Beyoğlu/ ISTANBUL Tel: +90-(212) 334 6400 Fax: +90-(212) 334 6401
Estonia	Gölgeli Sok. No. 16 06700 GOP Tel:(90) (312) 405 69 70 Fax:(90) (312) 405 69 76	Alternatif Bank A.Ş. Merkez Şubesi, Cumhuriyet Cad. No: 22-24 80200 Taksim-ISTANBUL Tel: +90-(212) 232 44 00-315 70 71-72 Fax: +90-(212) 232 62 91
Finland	Kader Sokak No: 44 GOP Tel: +90-(312) 426 19 30 Fax: +90-(312) 468 00 72	Çamlık Cad. Ayaz Sok. No: 2/4 Levent/ ISTANBUL Tel: +90-(212) 2835737/8 Fax: +90-(212) 2835739
France	Paris Cad. No:70 Kavaklıdere/ ANKARA Tel: +90-(312) 455 45 45 Fax: +90-(312) 455 45 27 www.france.org.tr	İstiklal Cad. No: 8 Taksim/ISTANBUL Tel: +90-(212) 334 87 30 Fax: +90-(212) 334 87 31 www.consulatfrance.org.tr
Germany	Atatürk Bulvarı No:114,Kavaklıdere/ Ankara Tel: +90-(312) 455 5110 www.germanembassyank.com	İsmet İnönü Cad. No:16 -18 Gümüşsuyu/ ISTANBUL Tel: +90-(212) 334 6100 Fax: +90-(212) 2499920
Georgia	Hilal 1 Mah. Hollanda Cad. No. 31 Yıldız Tel: +90-(312) 442 65 08-09	İnönü Cad. No : 55 Marmara Apt. D:2 Gümüşsuyu/ISTANBUL Tel: +90(0212) 292 81 10 Fax: +90(212) 292 81 12
Greece	Ziya-ül Rahman Cad. No:9 / 11 Tel: +90 (312) 448 08 73 Fax: +90 (312) 446 31 91	Turnacıbaşı Sok. No:32 Galatasaray/ ISTANBUL Tel: +90-(212)2450597/98 Fax: +90(212) 252 13 65
Hungary	Sancak Mah.Layos Koşut Cad. No. 2 Yıldız/Çankaya Tel: +90-(312) 442 22 73	Prof.Dr. Müfide Küley Sokak No: 35 Teşvikiye ISTANBUL Tel: +90-(212) 225 55 01, 225 55 19 Fax: +90-(212) 296 82 48
Indonesia	Abdullah Cevdet Sokak No: 10 P.O.Box-42 Çankaya 06680 Ankara Tel: +90 (312) 438 21 90 - 91 - 92 Fax: +90 (312) 438 21 93 www.indo-tr.org	Seheryıldızı Sokak No:22/11 Etiler ISTANBUL Tel: +90 (0212) 352 65 59 Fax: +90 (0212) 352 65 58 tezokan@superonline.com
Iran	Tahran Cad. No:10 Kavaklıdere/ ANKARA Tel: +90-(312) 4682821 Fax: +90-(312) 4682823	Ankara Caddesi No:1 Çağaloğlu ISTANBUL Tel: +90-(212) 513 82 30-33 Fax: +90-(212) 5115219
Israel	Mahatma Ghandi Cad. No: 85 Gaziosmanpaşa/ ANKARA www.israel.org.tr E-mail: ankara@israel.org.tr	Yapı Kredi Plaza C Blok 7. Kat 80620 4. Levent ISTANBUL Tel: +90-(212) 317 65 00 Fax: +90-(212) 317 65 55

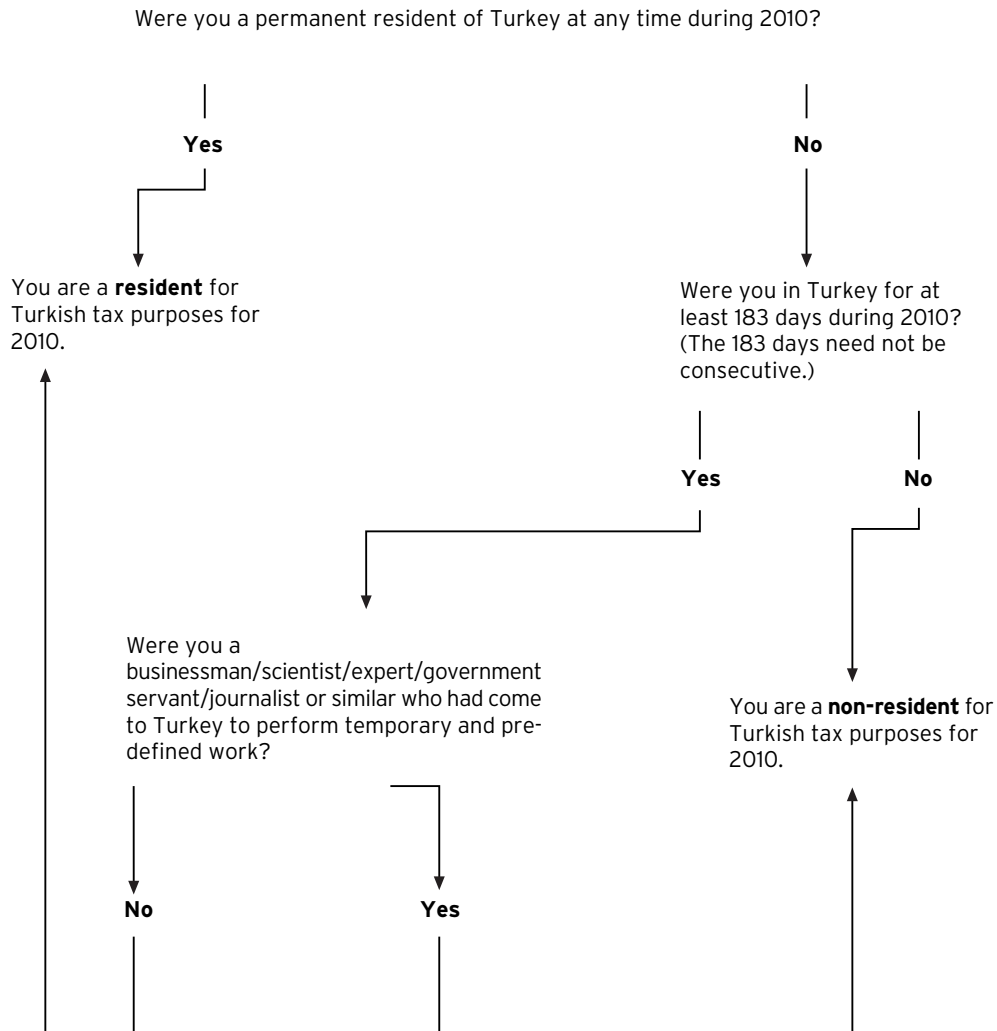
Country	Embassy	Consulate
India	Cinnah Cad. No: 77/A Çankaya, 06680 Ankara Tel: +90-(312) 4382195 Fax : +90-(312) 4403429 www.indembassy.org.tr e-mail: indiaweb@indembassy.org.tr	Cumhuriyet Caddesi No:18 Dörtler Apt. 7.Kat ISTANBUL Tel: +90(212) 296 21 31, 296 21 32 Fax: +90(212) 296 21 30
Italy	Atatürk Bulvarı No:118 ANKARA Tel: +90-(312) 426546063 Fax: +90-(312) 426-5800	Tomtom Kaptan Sok. No:15 Beyoğlu/ ISTANBUL Tel: +90-(212) 2431024/25-2525436 Visa Section: 2443259 Fax: +90-(212) 2525879 Web: www.iic.org.tr
Japan	Reşat Galip Paşa Cad. No:81 Gaziosmanpaşa/ ANKARA Tel: +90-(312) 4460500 www.mofa.go.jp/embjapan/turkey	Tefken Tower Büyükdere Cad. No:209 Kat: 10 34394 4. Levent ISTANBUL Tel: +90-(212) 317 46 00 Fax: +90-(212) 317 46 04/05
Jordan	Mesnevi Dede Korkut Sok. No: 18 Çankaya/ ANKARA Tel: +90-(312) 4402054	Teşvikiye Cad. No:133/6 Nişantaşı, 34365 Şişli/ISTANBUL Tel: +90-(212) 296 83 60-296 83 80
Lithuania	Mahatma Gandhi Cad. No: 17/8-9 06700 G.O.P. ANKARA Tel: +90-(312) 447 07 66 Fax: +90-(312) 447 06 63 e-mail: Irambasd@ada.net.tr	Çavuşbaşı Cad. No: 33 81640 Kavacık ISTANBUL Tel: (0216) 425 05 00 Fax: (0216) 425 04 97 98
Lebanon	Kızkulesi Sok. No:44 Gaziosmanpaşa/ANKARA Tel: +90-(312) 4467485	Teşvikiye Cad. Saray Ap. No: 134/1Teşvikiye/ ISTANBUL Tel: +90-(212)2361365 Fax: +90-(212)2273373
The Netherlands	Hilal Mahallesi Hollanda CaddesiNo. 3 Yıldız Tel: +90-(312) 409 18 00 www.dutchembassy.org.tr	İstiklal Cad. No:393 Beyoğlu/ ISTANBUL Tel: +90-(212) 393 21 21, 393 21 10 Fax: +90-(212) 292 50 31, 251 92 89 e-mail: nlgovank@domi.net.tr
New Zealand	İran Cad. No: 13/4 Kavaklıdere/ANKARA Tel: +90 312 467 90 54 Fax: +90 312 467 90 13	İnönü Cad. 92/3 Taksim 80090 ISTANBUL Tel:(0212) 244 02 72 Fax: +90 0212 251 40 04
Monaco		Köybaşı Arkası Sok. No:4 Park Ap. Daire 2, Yeniköy/ISTANBUL Tel:(0212) 262 41 48 Fax: (0212) 211 90 83
Moldavia	Kaptan Sok. No:49 Gaziosmanpaşa/ANKARA Tel: +90-(312) 4465627/5527 Fax: +90-(312) 4465816	
Norway	Kırkpınar Sok. No.18/3-4 06540 Çankaya Tel: +90-(312) 405 80 10	Bilezik Sok. 2 Fındıklı/ ISTANBUL Tel: +90-(212)2499753-25206007 Fax: +90-(212)249-4434

Country	Embassy	Consulate
Poland	Atatürk Bulvarı No:241 ANKARA Tel: +90-(312) 4672000 Fax: +90-(312) 4678963 e-mail: polamb@superonline.com	Giz 2000 Plaza, Ayazaağa Köyü Yolu No: 7 Kat: 5 Maslak-ISTANBUL Tel: +90-(212) 290 66 30 Fax: +90-(212) 290 66 31 e-mail: polconsul@superonline.com
Philippines	Mahatma Gandhi Cad. 56 Gaziosmanpaşa/ ANKARA 06700 Tel: +90-(312) 446 58 31 Fax: +90-(312) 446 57 33	Cumhuriyet Cad. Otakçı Çıkmaızı Ak İş Merkezi No: 1 Kat 5-6 34810 Kavacık/ISTANBUL Tel: +90-(216)- 331 43 44 Fax: +90-(216)- 573 02 34
Portugal	Kuleli Sok. No:26 Kavaklıdere/ANKARA Tel: +90-(312) 4461890	Fındıklı Meclisi Mebusan Cad.157 Kat 5 80040 Kabataş/ISTANBUL Tel: +90-(212) 251 91 18 Fax: +90-(212) 251 73 48
Romania	Bükreş Sok. No: 4 Çankaya/ANKARA Tel: +90-(312) 4271241-4271243	Sıraselviler Cad. No:55 Taksim/ ISTANBUL Tel: +90-(212) 292 41 25-26-27 Fax: +90-(212) 293 82 61
Russia	Karyağdı Sokak No.5 Çankaya Tel: +90-(312) 4392122 mbetm@turkishline.ru e-mail: ruskons@superonline.com	İstiklal Cad. No:443 Beyoğlu/ ISTANBUL Tel: +90-(212) 292 51 01-02-03 Fax: +90-(212) 293 23 58, 249 05 07 E-mail: visavi@turk.net
Serbia	Paris Cad. No. 47, P.K. 28, 06540 Kavaklıdere, Ankara Tel: +90 312 426 02 36 - 426 03 54 Fax: +90 312 427 83 45 e-mail: ambscgank@tr.net	
Spain	Abdullah Ceydet Sok. No:8 Çankaya/ANKARA Tel: +90-(312) 4380392 Fax: +90-(312) 4395170	Karanfil Aralığı sokak. No:16 1.Levent/ ISTANBUL Tel: +90-(212) 2707410-14 Fax: +90(212) 270 74 84
Sweden	Katip Çelebi Sok. No:7 ANKARA Tel: +90-(312) 455 41 00 www.swedenembassy.org.tr	İstiklal Cad. No:497 Tünel/ ISTANBUL Tel: +90-(212) 334 06 00 Fax: +90-(212) 2524114
Switzerland	Atatürk Bulvarı No:247 ANKARA Tel: +90-(312) 467555	Büyükdere Cad. 173, 1. Levent Plaza, A Blok Kat 3 ISTANBUL Tel: +90-(212) 283 12 82 Fax: +90-(212) 283 12 98
Slovenia	Küpe Sokak 1/3 06700 GOP/ANKARA Tel: +90-(312) 4056007-08 Fax: +90-(312) 4466887	Hacı Reşit Paşa Sokak No:781180 Çamlıca/ISTANBUL Tel: +90-(216) 321 90 00 Fax: +90-(216) 321 90 13
Syria	Sedat Simavi Sok. No: 40 Çankaya Tel: +90-(312) 440 96 57-58	Maçka Cad. No:59/3 Teşvikiye/ ISTANBUL Tel: +90-(212)2327110 Fax: +90-(212)2302215

Country	Embassy	Consulate
Tunisia	Kuleli Sokak No.12 GOP Tel:0312 437 78 12 Fax:0312 437 71 00	Meşrutiyet Cad. No:99/1, Tarhan Han, Tepebaşı, İSTANBUL Tel: +90-(212) 293 95 78-86 Fax: +90-(212) 293 95 76
Thailand	Çankaya Cad. Kader Sok. No.45/3-4 GOP Tel: +90-(312) 467 34 09 Fax: +90-(312) 427 72 84	İnönü Caddesi Dümen Sk. 3/8 Taksim 80090 İSTANBUL Tel: (0212) 292 86 51, 249 50 60 Fax: (0212) 292 97 70, 249 43 09
Ukraine	Sancak Mah. 206. Sok. No: 17 Çankaya Tel: +90-(312) 441 54 99	Adakale Sokak No:13 Şenlikköy Florya Bakırköy İSTANBUL Tel: +90-(212) 662 25 41, 662 27 35 Fax: +90-(212) 662 18 76, 662 27 35
Vietnam Socialist Republic	Çayhane Sok. No: 34, GOP Tel: +90 312 446 80 49 Fax: +90 312 446 56 23	3/1,İltri Sok. Balmumcu Beşiktaş/ İSTANBUL Tel: +90-(212)2746908 Fax: +90-(212)2746909

Appendix K - Residency status chart

Are you classified as a resident or a non-resident for 2010 for Turkish tax purposes



Appendix L - Current tax treaties

Contracting State	Date of Signature	Effective Date
Albania	04.04.1994	01.01.1997
Algeria	02.08.1994	01.01.1997
Austria	03.11.1970	01.01.1974
Azerbaijan	09.02.1994	01.01.1998
Bahrain	02/09/2007	01/01/2008
Bangladesh	31.10.1999	01.01.2004
Belarus	24.07.1996	01.01.1999
Belgium	02.06.1987	01.01.1992
Bosnia Herzegovina	18/09/2008	01/01/2009
Bulgaria	07.07.1994	01.01.1998
China	23.05.1995	01.01.1998
Croatia	22.09.1997	01.01.2001
Czech Republic	12.11.1999	01.01.2004
Denmark	30.05.1991	01.01.1991
Egypt	25.12.1993	01.01.1997
Ethiopia	14/08/2007	01/01/2008
Estonia	25.08.2003	01.01.2006
Finland	09.05.1986	01.01.1989
France	18.02.1987	01.01.1990
Germany	16.04.1985	01.01.1990
Greece	02.12.2003	01.01.2005
Hungary	10.03.1993	01.01.1993
India	31.01.1995	01.01.1994
Indonesia	25.02.1997	01.01.2001
Iran	17.06.2002	01.01.2006
Israel	14.03.1996	01.01.1999
Italy	27.07.1990	01.01.1994
Japan	08.03.1993	01.01.1995
Jordan	06.06.1985	01.01.1987
Kazakhstan	15.08.1995	01.01.1997
Kyrgyzstan	01.07.1999	01.01.2002
Kuwait	06.10.1997	01.01.1997
Latvia	03.06.1999	01.01.2004
Lebanon	12.05.2004	01.01.2007
Lithuania	24.11.1998	01.01.2001
Luxembourg	09.06.2003	01.01.2006

Contracting State	Date of Signature	Effective Date
Macedonia	16.06.1995	01.01.1997
Malaysia	27.09.1994	01.01.1997
Moldavia	25.06.1998	01.01.2001
Mongolia	12.09.1995	01.01.1997
Morocco	07.04.2004	01.01.2007
Netherlands	27.03.1986	01.01.1989
Norway	16.12.1971	01.01.1977
Qatar	11/02/2008	01/01/2009
Pakistan	14.11.1985	01.01.1989
Poland	03.11.1993	01.01.1998
Portugal	11.05.2005	01.01.2007
Romania	01.07.1986	01.01.1989
Russia	15.12.1997	01.01.2000
Saudi Arabia(*)	11.01.1989	01.01.1987
Serbia	10/08/2007	01/01/2008
Singapore	09.07.1999	01.01.2002
Slovakia	02.04.1997	01.01.2000
Slovenia	19.04.2001	01.01.2004
South Africa	03.03.2005	01.01.2007
South Korea	24.12.1983	01.01.1987
Spain	05.07.2002	01.01.2004
Sudan	26.08.2001	01.01.2006
Syria	06.01.2004	01.01.2005
Sweden	21.01.1988	01.01.1991
Tajikistan	06.05.1996	01.01.2002
Thailand	1.04.2002	01.01.2006
TRNC	22.12.1987	01.01.1989
Tunisia	02.10.1986	01.01.1988
Turkmenistan	17.08.1995	01.01.1998
UAE	29.01.1993	01.01.1995
Ukraine	27.11.1996	01.01.1999
United Kingdom	19.02.1986	01.01.1989
USA	26.03.1996	01.01.1998
Uzbekistan	08.05.1996	01.01.1997

(*) This agreement covers only air transportation activities.

İstanbul Head Office

Büyükdere Caddesi
Beytem Plaza
Şişli 34381 İstanbul
Tel: 0212 315 30 00
Tel: 0212 315 30 50 (pbx)
Fax: 0212 230 82 91
istanbul.office@tr.ey.com

Ankara Office

Reşit Galip Cad. No:53
D: 3-4 Gaziosmanpaşa
06700 Ankara
Tel: 0312 447 21 11
Fax: 0312 447 27 73
ankara.office@tr.ey.com

İzmir Office

Akdeniz Mah. Halit Ziya
Bulvarı No: 74 K: 2
Yapı Kredi Sigorta İş Merkezi
Alsancak 35210 İzmir
Tel: 0232 483 59 59
Fax: 0232 445 72 16
izmir.office@tr.ey.com

Bursa Office

Kükürtlü Cad. Tan İş Merk.
No: 67 B Blok D: 1-2
16080 Bursa
Tel: 0224 232 00 03
Fax: 0224 232 23 96
bursa.office@tr.ey.com

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Assurance | Tax | Transactions | Advisory

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Your business will only achieve its true potential if you build it on strong foundations and grow it in a sustainable way. At Ernst & Young, we believe that managing your tax obligations responsibly and proactively can make a critical difference. So our 25,000 talented tax professionals in over 135 countries give you technical knowledge, business experience, consistent methodologies and an unwavering commitment to quality service - wherever you are and whatever tax services you need. It's how Ernst & Young makes a difference.

Contact

Human Capital Services

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nagihan.sengul@tr.ey.com

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www.vergidegundem.com

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