Middle East

Investing in Türkiye

Foreign Direct Investment Law No. 4875 of 2003 makes foreign investment free, treats foreign and domestic investors equally and guarantees the transfer of profits abroad; corporate tax is 25%.



The Levent skyline in Istanbul from across the Bosphorus, October 2011. Photo: ampersandyslexia — Wikimedia Commons, CC BY-SA 2.0.

Key facts for investors

Criterion	Value	Details as in the source
Corporate tax	25%[1][2]	On corporate profits (Article 32 of Corporate Tax Law No. 5520 as amended by Law No. 7456 of 14 July 2023), and 30% for banks, insurers and specified financial institutions. According to the Investment Office, exporters get a reduced 5% rate on export income.
VAT	1%, 10% and 20%[2]	The generally applied VAT rates, according to the Presidency's Investment Office.
Foreign ownership	Equal treatment with domestic investors[3]	Foreign direct investment is free and foreign investors receive the same treatment as domestic investors; expropriation or nationalisation only for public interest against compensation, with free transfer of profits and sale and liquidation proceeds abroad (Article 3).
Investment legal framework	Foreign Direct Investment Law No. 4875[3]	Enacted on 5 June 2003 and published in the Official Gazette on 17 June 2003; it replaced the permission and approval system for foreign investment with a notification system (Article 1).
Foreign property ownership	*Under verification*	
Investor residency	*Under verification*	
Free & economic zones	*Under verification*	

Official bodies

- **Investment Office of the Presidency** — Investment promotion and investor support · www.invest.gov.tr
- **Revenue Administration (GİB)** — Taxes and returns · www.gib.gov.tr
- **Legislation portal** — Texts of laws and regulations · www.mevzuat.gov.tr

Sources

1. Corporate Tax Law No. 5520 — Turkish legislation portal (Turkish) (Consolidated text with amendments)
2. Tax guide — Investment Office of the Presidency of Türkiye (Official page)
3. Foreign Direct Investment Law No. 4875 — Turkish legislation portal (Turkish) (enacted 5 June 2003)

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