ONE-STOP-SHOP

September 2026

PRESIDENCY OF THE REPUBLIC OF TÜRKİYE
INVESTMENT & FINANCE OFFICE

INVEST IN TÜRKİYE

ISTANBUL FINANCIAL CENTER

What is One-Stop-Shop?

Established under the Istanbul Financial Center Law (No. 7412)

Officially inaugurated on 22 May 2026 with the participation of Vice President of the Republic of Türkiye, H.E. Cevdet Yılmaz.

Provides investors and IFC participants with fast, coordinated, single-point access to public services.

Designed to support the vision of the Istanbul Financial Center as a global financial hub.

Operates under the supervision and coordination of the Investment and Finance Office of the Presidency of the Republic of Türkiye.

A strategic service model designed to strengthen Türkiye's investment environment and facilitate investment processes.

WHAT IS ONE-STOP-SHOP

Provided Services

Providing fast, digital, coordinated and investor-oriented public services through a single point of contact.

Single Point of Contact

Access multiple public services through one dedicated office

Fast-Track Processing

Accelerated handling of administrative procedures

Digital Services

Online applications, appointments and process tracking

Aftercare Services

Continuous support to ensure long-term investment success

Interagency Coordination

Seamless collaboration with all relevant public authorities

Customized Consulting

Tailored guidance to meet your investment needs

Expert Guidance

Professional support throughout every stage of your investment

End-to-End Support

Comprehensive assistance from incorporation to operation

WHAT IS ONE-STOP-SHOP

Public Bodies and Target Groups

Public Bodies

- Ministry of Labour and Social Security
- Ministry of Treasury and Finance
- Ministry of Interior
- Ministry of Trade
- Local Municipality
- Istanbul Chamber of Commerce

Coordinated by

PRESIDENCY OF THE REPUBLIC OF TÜRKİYE
INVESTMENT & FINANCE OFFICE

Target Group

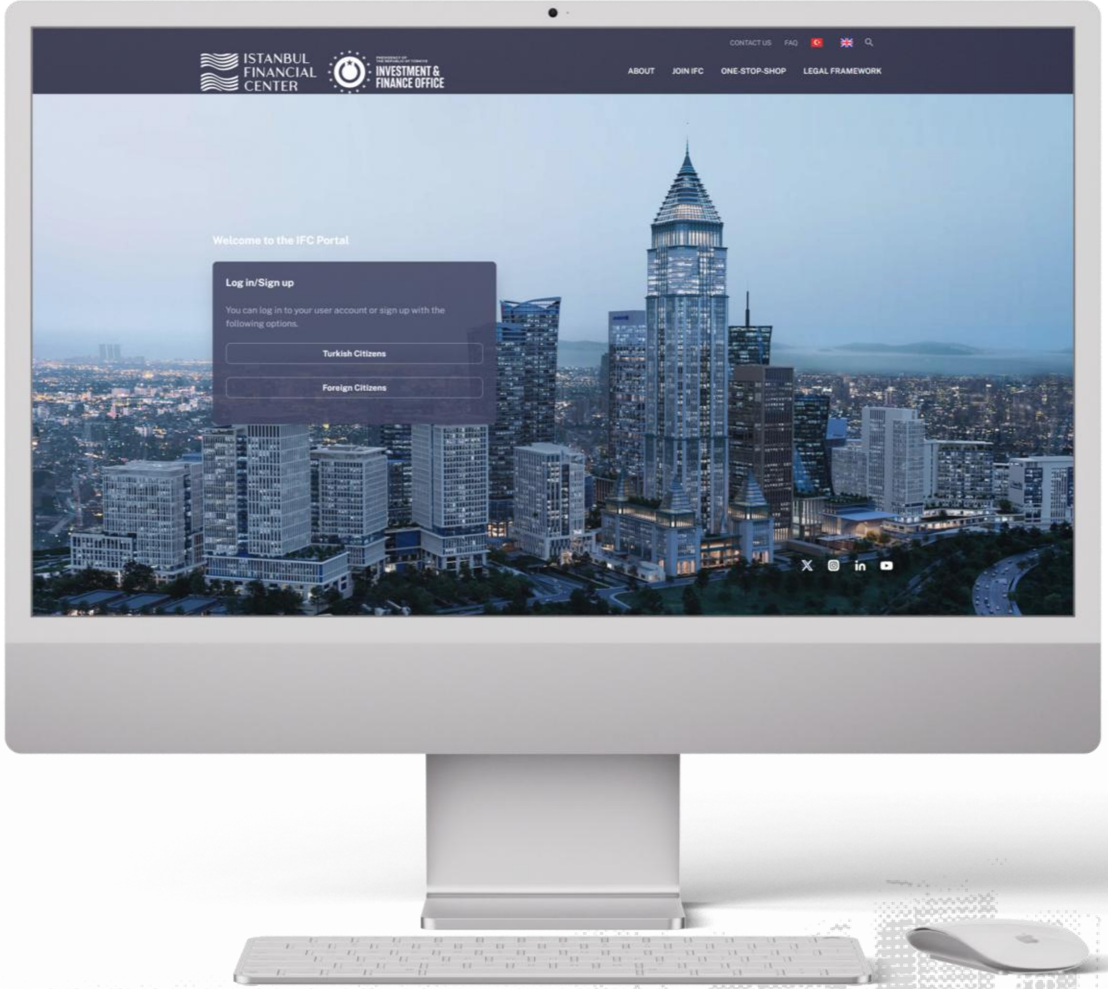
- IFC Participants
- Employees
- Dependents

WHAT IS ONE-STOP-SHOP

IFC Portal

portal.ifm.gov.tr

The IFC Portal is a user-friendly digital platform that enables users to apply for the Participant Certificate required to operate in the IFC and benefit from the available incentives, as well as to access One-Stop-Shop services..



Join IFC

Apply for the Certificate of Participation, which is required to operate in the IFC office area and benefit from the incentives, exemptions, advantages, and facilitating measures provided under the IFC Law and relevant legislation.

One-Stop-Shop

Access coordinated public services designed to facilitate and expedite administrative procedures for IFC participants, employees, and their dependents.

Government Authorities & Services

Company Establishment Procedures

1

Preparation

Decide on the company type, shareholders and scope of activity

2

Articles of Association

Prepare the articles of association through MERSİS.

3

MERSİS Application

Upload the articles of association and required documents to MERSİS.

4

Company Registration

Your application is reviewed and registered upon approval.

5

Trade Registry Gazette

The registered company is published in the Trade Registry Gazette.

6

Tax Office Registration

Register the company with the tax office and obtain a tax number.

7

SSI Workplace Registration

Register the workplace with SSI and submit the required notifications

8

Other Permits and Registrations

Complete the required sector permits and other registrations.

Fast and Reliable

Fast applications and secure transactions through MERSİS

Expert Support

Professional support from the expert staff of institutions

All Procedures at One Location

All procedures related to company establishment in one place

Istanbul Chamber of Commerce

ISTANBUL CHAMBER OF COMMERCE 1882

Incorporation and Registration Procedures

Information and guidance services are provided regarding the establishment of companies to be registered with the Istanbul Trade Registry Office, and the necessary coordination is ensured.

Other Services

Information is provided on various services offered by the Chamber, including fair organization, trade documentation procedures, membership services, dues-related procedures, and commercial visa application procedures.

Online Services

Applications for an e-signed activity certificate, activity certificate for tender purposes, Tender Status Certificate (Article 10(g)), and trade registry documents through MERSIS (registry certificate, company status certificate, bankruptcy and concordat certificate, and registered office relocation certificate), as well as registration application status inquiries, dues inquiries, annual dues payments, and payment status inquiries are carried out online.

Istanbul Revenue Office

Large Taxpayers Tax Office Directorate

REVENUE ADMINISTRATION

Company Formation Workflow

1

On-Site Verification

After registration, an authorised tax office officer conducts an on-site verification at the workplace.

2

Approval and Issuance

Once the verification is approved in the system, the “Tax Certificate” is issued.

3

Digital Access

The Tax Certificate can be obtained through the Digital Tax Office.

Services Provided

1

- Entering written petitions submitted by taxpayers into the system and forwarding them to the relevant tax office
- Creating a potential tax identification number and carrying out the related procedures

2

- Providing information on tax advantages available to domestic companies participating in the Istanbul Financial Center

3

- Responding to questions and requests concerning tax incentives and practices
- Providing guidance on obtaining Digital Tax Office and e-Declaration passwords

Social Security Institution

Workplace Registration Process Flow

1

Access to the e-SGK Portal

Access the e-SGK portal.

2

Application Selection

Select the workplace notification module from the application menu.

3

e-Government Login

Complete identity verification through e-Government.

Note: : If a foreign national does not have a temporary ID number, a representative must be appointed under a notarized power of attorney.

4

Main Menu and Module Screen

The main menu and module screen are displayed. The workplace notification process begins according to the company type.

5

Basic Workplace and Address Details

Enter the basic workplace and the company address information into the system.

6

NACE Code

Enter the NACE code corresponding to the activity listed on the tax certificate or activity certificate.

7

Manager Details

Enter the employer or manager details. For legal-entity workplaces, manager details registered in MERSİS are populated automatically.

8

e-Declaration User

Designate the person(s) authorized to use the e-Declaration password as e-Declaration users.

9

Occupational Health and Safety Officer

If applicable, assign the Occupational Health and Safety Officer through this panel.

10

Points to Check

- Accuracy of province / district / SGM details
- Verification of the commencement date
- Selection of the correct NACE code
- Current telephone and email details
- Authorized user assignments

11

Reference Number and Documents

Send the reference number to the Ümraniye Social Security Center (SGM).

Required documents:
- Official documents showing NACE codes (tax certificate, activity certificate)
- Company signature circular
- Original power of attorney, if any

For tender-based work:
- Contract between the contracting authority and the contractor
- Building permit or contract for private construction projects

For ordinary partnerships:
- A notarized ordinary partnership agreement must be submitted.

12

Save

After checking all information, save the registration.

The workplace registration process is complete.

You must notify the Social Security Institution of the new workplace using the “Workplace Notification” no later than the date on which insured employees start working.

Provincial Directorate of Migration Management

REPUBLIC OF TÜRKİYE
MINISTRY OF INTERIOR
PRESIDENCY OF
MIGRATION MANAGEMENT

Services Provided

- **Residence Permit Applications**
- **Address Registration and Update**
- **Biometric Registration**
- **Information and Updates**

Who May Apply?

- Foreign Investor
- Foreign Investor's Spouse
- Foreign Investor's Children
- Other Family Members (Subject to Legislation)

Fast, coordinated and guidance-oriented residence permit services are provided to international investors, foreign employees and their family members.

Provincial Directorate of Migration Management

REPUBLIC OF TÜRKİYE
MINISTRY OF INTERIOR
PRESIDENCY OF MIGRATION MANAGEMENT

Residence Permit Application Workflow

1

Online Application

Create an application through *e-ikamet.gov.tr.*

2

Application Form

Complete and approve the online application form.

3

One-Stop-Shop Appointment

Select the appointment date and time through *ifm.portal.gov.tr.*

4

Appointment Day

Attend the One-Stop-Shop at the scheduled date and time with the required documents.

5

Biometric Registration and Document Submission

Fingerprints and a photograph are recorded, and documents are submitted.

6

Application Document

The foreign national receives an application document valid until the residence permit card is delivered.

7

Card Delivery

The approved residence permit card is mailed to the registered address.

SERVICES PROVIDED AND WORKFLOWS

Provincial Directorate of Migration Management

REPUBLIC OF TÜRKİYE
MINISTRY OF INTERIOR
PRESIDENCY OF
MIGRATION MANAGEMENT

Residence Permit Application / Documents Required for Foreign Investors

1. **Residence Permit Application Form**
2. **Copy of Passport or Passport Substitute Document**
3. **2 Biometric Photographs**
4. **Fee Receipt**
5. **Single-Entry Visa** (if applicable)
6. **Valid Health Insurance**
7. **Proof / Declaration of Sufficient and Regular Income**
8. **Address Details and Lease Agreement / Title Deed**
9. **UETS Address (for Extension / Transfer Applications)**

Investor-Specific Documents

- Copy of ID card or passport
- Residence permit / work permit exemption document
- Investment certificate
- Trade Registry Gazette
- Activity certificate
- Tax certificate
- Chamber registration certificate
- Trade registry gazette and signature circular of the signatory

Application and Information | portal.ifm.gov.tr / e-ikamet.goc.gov.tr

Provincial Directorate of Migration Management

REPUBLIC OF TÜRKİYE
MINISTRY OF INTERIOR
PRESIDENCY OF MIGRATION MANAGEMENT

Residence Permit Application / Documents Required for Family Members

1. **Residence Permit Application Form**
2. **Copy of Passport or Passport Substitute Document**
3. **2 Biometric Photographs**
4. **Fee Receipt**
5. **Single-Entry Visa (if applicable)**
6. **Marriage Certificate or Document Proving Family Relationship**
7. **UETS Address (for Extension / Transfer Applications)**

Documents Concerning the Sponsor

- Copy of ID card or passport
- Residence/work permit exemption document (for a foreign sponsor, if applicable)
- Investment or activity certificate
- Trade Registry Gazette
- Activity certificate

For Applications for Children

- Birth certificate (apostilled and translated)
- Custody document (apostilled and translated)
- Copy of passport

All documents must be current and valid.

An additional 30-day period is granted to complete missing documents.

Prepare all documents completely and accurately.

Foreign-language documents require a notarized translation and an apostille.

Apply before the residence permit expires.

You must report an address change within 20 business days.

Application and Information | portal.ifm.gov.tr / e-ikamet.goc.gov.tr

REPUBLIC OF TÜRKİYE
MINISTRY OF INTERIOR
PRESIDENCY OF
MIGRATION MANAGEMENT

Provincial Directorate of Migration Management

Address Registration and Update Required Documents

For address registration, a title deed issued in the foreign national's name or a duly executed lease agreement must be submitted together with an electricity, water, natural gas or fixed-line telephone bill.

Utility Documents

Electricity

Water

Natural Gas

Fixed-Line Telephone

Residence Documents

Title Deed

Lease Agreement

If No Bill Has Yet Been Issued

For subscriptions where no bill has yet been issued in the applicant's name, registration may also be completed by submitting a current subscription agreement together with a title deed or duly executed lease agreement.

Current Subscription Agreement

Title Deed

Lease Agreement

However, a title deed or lease agreement alone is not sufficient for address registration.

Documents submitted with the application must be current and complete. | A title deed or lease agreement alone is not sufficient.

SERVICES PROVIDED AND WORKFLOWS

Ministry of Labour and Social Security

REPUBLIC OF TÜRKIYE
MINISTRY OF LABOUR
AND SOCIAL SECURITY

Directorate General of International Labour Force

Domestic Application

Work permit application for foreign nationals legally residing in Türkiye.

1

Pre-Application Preparation

The employer prepares the required documents concerning the foreign national.

2

Application

The employer submits the work permit application and uploads the required documents through the e-Permit system.

3

Preliminary Review

The application and documents undergo a preliminary review by the Directorate General of International Labour Force.

IS THE APPLICATION ELIGIBLE?

Missing Document Notification

The employer is notified of missing or incorrect documents.

Correction and Resubmission

The employer remedies the deficiencies and resubmits the application.

4

Assessment

The application is assessed in terms of employment conditions, work permit criteria and labor market needs.

5

Opinions of Public Authorities

Where necessary, opinions are obtained from the relevant institutions or organizations.

- Presidency of Migration Management
- Revenue Administration
- Social Security Institution
- Other Authorities

6

Decision

The work permit is approved or rejected based on the application outcome.

Approval

The work permit is issued. The employer and foreign national are notified.

Rejection

The grounds for rejection are notified to the employer. An appeal may be filed.

General Information

- All applications are submitted through the e-Permit system (https://eizin.csgb.gov.tr).
- Required documents are checked in the system according to the application type.
- Procedures may vary by foreign work permit type (fixed-term, indefinite-term, independent or exceptional). Legislation: Law No. 6735 and the relevant regulations.

Processing Times

- Applications are finalized within the statutory time limits, provided that the documents are complete and the relevant authorities submit their opinions on time.

SERVICES PROVIDED AND WORKFLOWS

Ministry of Labour and Social Security

REPUBLIC OF TÜRKİYE
MINISTRY OF LABOUR
AND SOCIAL SECURITY

Directorate General of International Labour Force

Overseas Application

Work permit application for foreign nationals residing outside Türkiye.

1

Requesting a Reference Number from a Foreign Mission

Before applying through the e-Permit system, the foreign national applies to the relevant Turkish foreign mission and obtains a 16-digit reference number.

Applications for e-permits cannot be made without a 16-digit reference number.

2

Pre-Application Preparation

The employer prepares the required documents concerning the foreign national.

3

Application

Using the 16-digit reference number, the employer submits the work permit application and uploads the required documents through e-Permit.

4

Preliminary Assessment

The application and documents undergo a preliminary review by the Directorate General.

IS THE APPLICATION ELIGIBLE?

Missing Document Notification

The employer is notified of missing or incorrect documents.

Correction and Resubmission

The employer remedies the deficiencies and resubmits the application.

5

Assessment

The application is assessed in terms of employment conditions, work permit criteria and labor market needs.

6

Opinions of Public Authorities

Where necessary, opinions are obtained from the relevant institutions or organizations.

- Presidency of Migration Management
- Revenue Administration
- Social Security Institution
- Other Authorities

7

Assessment and Decision

The Directorate General assesses the application and approves or rejects the work permit.

8

Visa Application and Entry into Türkiye

Using the eligibility letter, the employer ensures that the foreign national applies for a work visa at the Turkish foreign mission in their country and obtains it.

Approval

The work permit is issued. The employer and foreign national are notified.

Rejection

The grounds for rejection are notified to the employer. An appeal may be filed.

General Information

- All applications are submitted through the e-Permit system (https://eizin.csgb.gov.tr).
- Required documents are checked in the system according to the application type.
- Procedures may vary by foreign work permit type (fixed-term, indefinite-term, independent or exceptional). Legislation: Law No. 6735 and the relevant regulations.

Processing Times

- Applications are finalized within the statutory time limits, provided that the documents are complete and the relevant authorities submit their opinions on time.

Ministry of Trade

REPUBLIC OF TÜRKİYE
MINISTRY OF TRADE

Articles of Association Amendment Workflow

1 Determination of Scope

- It is determined whether the company is subject to the Ministry's approval.
- The scope of Article 5 and any exemptions are reviewed.

2 Application Documents

- The documents to be submitted to the Directorate General of Domestic Trade are prepared.
- The resolution, amendment text and, where required, the opinion of the competent authority are attached.

3 Application to the Ministry

- An approval application is submitted to the Directorate General of Domestic Trade of the Ministry of Trade along with the prepared documents.

4 Ministry Review

- Compliance with the Communiqué, the Turkish Commercial Code and applicable legislation is reviewed.
- If the application is not compliant, missing documents/corrections are requested.

5 General Assembly

- Following the Ministry's approval, the amendment to the articles of association is included on the general assembly agenda.
- The amendment is approved.

6 Trade Registry

- A registration application is submitted based on the general assembly resolution.
- The registration is completed and published in the Turkish Trade Registry Gazette.

RESULT

The amendment to the articles of association enters into force.

APPLICATION FILE

• A notarized copy of the Board of Directors' resolution
• The revised text of the articles of association to be amended
• Where required, the approval, consent or permit letter issued by the relevant authority (BRSA, CMB, SEDDK, EMRA, etc.)

SCOPE OF ARTICLE 5

Banks; financial leasing, factoring, consumer finance/card services, asset management and insurance companies; joint stock holding companies; foreign exchange offices; companies engaged in general warehousing, licensed warehousing, specialized commodity exchanges, independent auditing, oversight and technology development zone management; joint-stock companies subject to the CMB; and free zone founder and operator companies.

1, 2, 5, 6: Company Procedures　　**3, 4:** Ministry of Trade Procedures

Ministry of Trade

REPUBLIC OF TÜRKİYE
MINISTRY OF TRADE

Transition to the Registered Capital System for Non-Public Companies Workflow

1 Scope and Preliminary Review

- Registered capital system requirements (Art. 5) are reviewed.
- A draft amendment to the articles of association is prepared.

2 Application Documents

- Application petition
- Draft amendment to the articles of association
- Balance sheet showing the latest status
- Documents showing that the capital has been paid
- Documents showing foreign currency liabilities
- Other information and documents.

3 Application to the Ministry

- An application is submitted to the Directorate General of Domestic Trade.

4 Review and Approval

- Conditions under Art. 5 and documents under Art. 6 are reviewed.
- If compliant, transition approval is granted.

5 General Assembly Resolution

- Following Ministry approval, the general assembly convenes.
- The transition and the amendment to the articles of association are approved.

6 Registration and Announcement

- The amendment to the articles of association is registered.
- It is announced in the Turkish Trade Registry Gazette.

7 Transition Completed

- The company has transitioned to the registered capital system.

IMPORTANT – MINISTRY OF TRADE

For subsequent capital increases within the registered capital ceiling, Ministry approval is not required; increases may be made by board resolution.

LEGAL BASIS

Communiqué on the Principles Regarding the Registered Capital System for Non-Public Companies
Article 6

1, 2, 5, 6, 7: Company Procedures
3, 4: Ministry of Trade Procedures

SERVICES PROVIDED AND WORKFLOWS

Turkish Employment Agency

Registering and Updating Employers and Job Seekers with the Agency

- Meet with employers and job seekers visiting the Agency and create or update their Agency registration.
- Provide information on Agency services (active/passive labor programs, incentives and support, etc.) and receive employers' labor demand requests, where applicable.

Courses and Programs

- Inform employers about courses and programs and monitor online applications.

Unemployment Benefit Application

- Receive unemployment benefit applications and provide the necessary information.

Job Posting Monitoring

- Review and publish open job postings created by employers through the system.

Employment of Persons with Disabilities

- Receive and review vacancy requests from workplaces required or willing to employ persons with disabilities.
- Inform employers when a disability employment quota shortfall arises.

Ümraniye Municipality

Ümraniye Municipality

Municipal Business License Workflow

1. **Determine the type of activity**
2. **Prepare the common application documents**
3. **Complete the additional documents required for the activity**
4. **Apply to the Licensing and Inspection Directorate**
5. **Document review / interviews where required / on-site inspection**
6. **If there are no missing items, pay the fee**
7. **The license is issued and delivered by the municipality to the workplace address**

Common Application Documents

- Application form
- Tax certificate
- Copy of title deed
- Lease agreement (original or notarized copy)
- Copy of ID card for individual applications
- For company applications: Trade Registry Gazette and signature circular
- Property declaration document
- Environmental cleaning tax declaration
- Transfer agreement (for the takeover of an existing workplace)
- Copy of business commencement inspection document

Ümraniye Municipality

Ümraniye Municipality

Service Time: **1 Day**

Sanitary Workplace

- For company applications: activity certificate and responsible manager certificate
- Undertaking (notarized, where required)
- Letter of consent (notarized, where required)
- Positive fire department opinion (where required)
- Zoning status certificate (where required)
- Occupancy permit
- Chamber registration for commercial enterprises; mastership certificate for professional businesses
- Waste vegetable oil agreement (from a licensed company, for all workplaces carrying out frying)

Service Time: **5 Days**

Non-Sanitary Workplace

- For company applications: activity certificate and responsible manager certificate
- Undertaking
- Letter of consent (notarized, where required)
- Mastership certificate (Ministry of National Education, Chamber of Tradesmen and Craftsmen, Public Education Centers)
- Maintenance agreement for compressors, cranes, etc. (authorized companies)
- EIA report (Ministry of Environment and Forestry)
- İSKİ Discharge Quality Control Report (from İSKİ)
- UKOME report (for workplaces requiring road traffic safety)
- Authorization certificate of the engineer performing LPG/CNG conversions
- Waste vegetable oil agreement (from a licensed company, for all workplaces carrying out frying)
- Noise measurement report (where required)
- Positive fire department opinion (where required)
- Positive environmental opinion (where required)
- Zoning status certificate (where required)
- Occupancy permit
- Occupancy permit for workplaces requiring a special building form (hotel, bakery, etc.)
- Positive police opinion for workplaces manufacturing weapons

Service Time: **30 Days**

Public Entertainment Venue

- Positive police opinion
- Criminal record certificate (for the police opinion, via e-Government or Istanbul Courthouse)
- Public entertainment venues must be at least 100 meters from all educational institutions; compliance must be confirmed.
- Undertaking
- Letter of consent (notarized)
- Responsible manager certificate, if applicable (notarized)
- Chamber registration certificate for internet cafés (from the Internet Café Operators Chamber)
- Public Internet Access Provider Permit (from the District Governor’s Office)
- Occupancy permit
- Positive fire department opinion
- Distance compliance certificate to be issued by the municipality pursuant to Article 4(a) of the communiqué concerning areas where hookah tobacco products are consumed

Company Establishment Process

Company Establishment Process

Company Establishment → Tax and Social Security Registration → Residence and Work Permits (International Investors) → Operational Processes

Presidency of the Republic of Türkiye Investment & Finance Office
Republic of Türkiye Ministry of Trade
Istanbul Chamber of Commerce 1882
Revenue Administration
Republic of Türkiye Ministry of Interior Presidency of Migration Management
Republic of Türkiye Ministry of Labour and Social Security
SGK Social Security Institution
İŞKUR Turkish Employment Agency
Ümraniye Municipality
Istanbul Financial Center

Company Establishment

ISTANBUL CHAMBER OF COMMERCE 1882

REPUBLIC OF TÜRKİYE MINISTRY OF TRADE

1

A free membership registration is required to access the Central Registry Registration System (MERSİS) via **www.mersis.ticaret.gov.tr** and use the online application system.

2

Log in to MERSİS using a MERSİS account, e-Government Gateway, electronic signature, or mobile signature.

3

Prepare the company's articles of association in accordance with the type of company to be established through MERSİS.

4

- For limited liability companies and cooperatives, the company's articles of association are approved by the Trade Registry Directorate where the company's headquarters is located.
- For other types of companies, the articles of association are notarized or approved by the Trade Registry Directorate

5

The application is submitted to the Trade Registry Directorate together with the approved articles of association and other documents required for company establishment.

The required fees and payments are made, and registration of the company is requested.

6

The Trade Registry Directorate registers the company's articles of association and announces the registration in the Turkish Trade Registry Gazette.

Following registration:

-The company acquires legal personality.

-The company is assigned a trade registry number and a MERSİS number.

-The company is registered for tax purposes and assigned a tax identification number.

-Information regarding the company's workplace registration is automatically transmitted to the Social Security Institution (SGK) through MERSİS.

-The opening certification of the company's statutory commercial books is completed.

Tax and Social Security Registration

REVENUE ADMINISTRATION

1

An authorized tax officer conducts an on-site verification.

2

The Tax Certificate is issued after the verification is approved in the system.

3

The Tax Certificate can be obtained through the Digital Tax Office.

https://dijital.gib.gov.tr

SGK
SOCIAL SECURITY INSTITUTION

1

SGK workplace registration is completed online through e-SGK.

Documents required for SGK registration:

- Workplace declaration
- List of authorized signatures
- Copy of the Trade Registry Gazette/tax certificate
- Copy of ID card or passport
- Copy of agreement with a Certified Public Accountant

2

Workplace registration is completed upon the submission of documents to the SGK.

3

Once registration is completed, a workplace registration number is issued to proceed with insured employee entries and registries.

Residence and Work Permits

REPUBLIC OF TÜRKİYE MINISTRY OF INTERIOR PRESIDENCY OF MIGRATION MANAGEMENT

REPUBLIC OF TÜRKİYE MINISTRY OF LABOUR AND SOCIAL SECURITY

Residence Permit Applications

International Investors

International investors applying for a work permit from within Türkiye must hold a residence permit of at least 6 months. Applications are submitted at *e-ikamet.goc.gov.tr*

Family Members of International Investors

Individual residence permits are issued for the investor and their family members (spouse, children, etc.) Their permits depend on the investor's work and residence permits.

Essential Documents Required for a Residence Permit

- Passport information
- Biometric photograph
- Health insurance
- Rental agreement
- Payment receipts for the residence permit application fee
- Other documents (Depends on the type of residence permit.)

Work Permit Applications

If the company official is a foreign national, they must obtain a work permit.

1. For applications from Türkiye: A valid residence permit of at least 6 months is required.
2. For applications from abroad: The applicant must visit the local diplomatic mission to obtain a 16-digit reference number. (Valid for 30 days.)
3. To enable third parties to apply on behalf of a foreign national, the employer must authorize them via e-declaration at *https://ecalismaizni.gov.tr/eizin*.
4. Foreign nationals require a work permit and an SGK Registration Number. (As foreign nationals are registered as company employees, obtaining this number is mandatory. The SGK registration number is obtained via the e-SGK system.) Foreign nationals applying on their own behalf can do so via e-Government. Alternatively, this number can be obtained via e-signature, through online platforms authorized by PTT or BTK, or by logging in with a password at PTT branches.

Common Documents Required for In-Country and Overseas Work Permit Applications

- Certificate of activity (via the Istanbul Chamber of Commerce)
- Trade Registry Gazette (issued during the verification phase at the Trade Registry Office)
- Balance sheet (Not required for newly established companies. However, as newly established companies have no prior capital history, a Competition Authority fee payment receipt or a bank statement verifying payment of 25% of the capital is required)
- Participant Certificate issued by the Istanbul Finance Center
- Tax Certificate (issued following the Tax Office on-site verification)
- Workplace Opening License (Ümraniye Municipality)

Operational Processes

Workplace Opening and Operating License

Required Documents

- Trade Registry Gazette
- Certificate of Activity
- List of Authorized Signatures
- Rental Agreement
- Tax Certificate
- Other documents requested by the municipality
- Work permits for foreign nationals

Commencement of Operations

- Employee recruitment begins.
- All legal obligations are fulfilled.
- The company commences operations.

Istanbul Financial Center Tax Incentives

TEK DURAK OFİS
ONE-STOP-SHOP

PRESIDENCY OF THE REPUBLIC OF TÜRKİYE
INVESTMENT & FINANCE OFFICE

INVEST IN TÜRKİYE

ISTANBUL FINANCIAL CENTER

Incentives

1. Operational Advantages

Common facilitation measures for all company types holding a participant certificate.

2. Tax Incentives

Corporate tax, BITT, fee/stamp duty, and personnel exemptions varying by the nature of the activity.

Operational Advantages

All company types with a participant certificate may benefit from the advantages listed below.

One-Stop-Shop

Single point of contact for administrative applications, appointments, and information.

portal.ifm.gov.tr

Foreign Employee

Employment of foreign employees through exceptional work permits issued by the relevant Ministry.

Books in Foreign Currency

Financial books may be kept in a foreign currency when the conditions are met.

Contract Language

No Turkish-language requirement applies to contracts and correspondence between participants.

Choice of Law

Parties may freely choose the governing law for private-law transactions and agreements.

Tax Incentives

The tax advantage is determined by the commercial activity through which the company generates income in the IFC.

Incentive Model

Financial Services Export

Financial services provided by an authorized financial institution to non-residents, where the services are ultimately utilized abroad.

Qualified Service Center

A joint-stock company providing specified services to foreign affiliates or group companies operating in at least three countries, provided that at least 80% of its annual revenue is derived from those entities.

Transit Trade

The sale of goods purchased and sold abroad or intermediation in such transactions, without the goods being brought into Türkiye.

Incentive Matrix

Incentives	Financial Services Export	Transit Trade	Qualified Service Center
Corporate Tax Deduction	100% (Until June 22, 2047)	%100	100% 20 fiscal periods
BITT Exemption	Available	Not available	Available
Stamp Duty and Fee Incentive	Available	Available	Available
Financial Activity Fee	20-year exemption	—	20-year exemption
Personnel Income Tax	*60% / 80%	*%60 / %80	*60% / 80% or **5x minimum wage
IFC Real Estate Leasing	No fees + no stamp duty	No fees + no stamp duty	No fees + no stamp duty
Books in Foreign Currency	***Available	***Available	***Available
Domestic Minimum Corporate Tax Deduction	****Available	****Available	****Available

* For personnel with at least **5 years** of professional experience abroad, **60%** of the real net monthly wage may be exempt.
For personnel with at least **10 years** of professional experience abroad, **80%** of the real net monthly value wage may be exempt.

** Income Tax General Communiqué (Serial No. 334)

*** Bookkeeping in Foreign Currency — With Revenue Administration Approval: RA approval is required, provided that at least 30% of the income is derived from activities eligible for incentives and the company has at least 30% foreign capital participation. (Tax Procedure Law General Communiqué Serial No. 569)

Bookkeeping in Foreign Currency — Without Approval: In the Istanbul Financial Center (IFC), bookkeeping in foreign currency may be permitted without approval if the activities consist exclusively of financial services exports, transit trade, or qualified service center activities.

****Eligible income is also deductible in determining the domestic minimum corporate tax base. (Corporate Tax Law [5520], Articles 10/1-i and 10/1 -j, İFC Law [7412], Article 6/1-a)

Financial Services Export

100% Corporate Tax Deduction

100% of the income derived from the export of financial services may be deducted from the corporate tax base until June 22, 2047.

BITT Exemption

Amounts received in connection with financial services export transactions are exempt from BITT.

Stamp Duty / Fee Exemption

Activity-related transactions are exempt from all fees; issued papers are exempt from stamp duty.

Personnel Income Tax Exemption

Depending on overseas experience, 60% or 80% of the real net value of wages may be exempt.

20-Year Financial Activity Fee Exemption

The fee is not collected for 20 years from the headquarters and branches of financial institutions with a participant certificate in the IFC.

Operational Advantages

One-Stop-Shop, Foreign Personnel, Choice of Law, Books in Foreign Currency, Contract Language

Domestic Minimum Corporate Tax Deductions

In calculating the domestic minimum corporate tax, eligible deductions are subtracted from corporate income to determine the base.

* **Key condition:** Earnings must be brought into Türkiye by the tax return filing deadline.

Entities Covered by Financial Activities

To export financial services, entities must be authorized under the relevant regulatory *legislation.

1. Banking

Deposit, participation, and development/investment banks; financial holding companies.

2. Financing

Financial leasing, factoring, financing and savings financing companies.

3. Private Pension

Private pension companies.

4. Insurance

Insurance and reinsurance companies, and brokers.

5. Payment Services

Payment institutions and electronic money institutions.

6. Capital Markets

Brokerage houses, portfolio management companies, investment funds/companies, asset leasing companies, etc.

7. Protection of the Value of Turkish Currency

Precious metals intermediary institutions and authorized institutions (exchange offices).

8. Bank and Credit Cards

Organizations authorized to issue credit cards or debit cards.

Reminder: The service must be provided to a person residing abroad and must ultimately be used abroad.

* Law on the Protection of the Value of Turkish Currency, Private Pension Savings and Investment System Law, Banking Law, Bank Cards and Credit Cards Law, Insurance Law, Financial Leasing, Factoring, Financing and Savings Financing Companies Law, Capital Markets Law, and Law on Payment and Securities Settlement Systems, Payment Services and Electronic Money Institutions.

Qualified Service Center

Areas of Activity

1. Financial advisory;
2. Strategic management consulting;
3. Risk management;
4. Cash and liquidity management, funding and borrowing transactions;
5. Investment and capital structure planning;
6. Budgeting and financial reporting;
7. International accounting and compliance;
8. Audit, digital transformation and technology consulting;
9. Investment and data analysis;
10. Legal advisory;
11. Promotion, brand management, HR and training services, and coordination and management services related to these services;
12. Sales and after-sales support;
13. Technical support, research and development;
14. Outsourcing;
15. Testing of newly developed products.

Conditions

- ✓ Active operations in at least 3 different countries.
- ✓ Services to an affiliated company or group of companies.
- ✓ At least 80% of annual revenue from affiliated companies abroad.

Qualified Service Center

100% Corporate Tax Deduction

Subject to transfer to Türkiye, the income may be deducted for 20 fiscal periods starting from the fiscal period in which activities commence.

Personnel Income Tax Advantage

The portion of wages up to 5 times the gross minimum wage may be exempt.
OR
Depending on overseas experience, 60% or 80% of the real net value of wages may be exempt.

Domestic Minimum Corporate Tax Deductions

In calculating the domestic minimum corporate tax, eligible deductions are subtracted from corporate income to determine the base.

Operational Advantages

One-Stop-Shop, Foreign Personnel, Choice of Law, Books in Foreign Currency, Contract Language

The same employee cannot benefit from both the IFC income tax exemption and the Qualified Service Center income tax exemption.

Transit Trade

100% Corporate Tax Deduction

Income from the sale abroad of goods purchased abroad without bringing them into Türkiye, or from intermediation in foreign purchase and sale transactions, may be deducted.

Personnel Income Tax Exemption

Depending on overseas experience, 60% or 80% of the real net value of wages may be exempt.

Domestic Minimum Corporate Tax Deductions

In calculating the domestic minimum corporate tax, eligible deductions are subtracted from corporate income to determine the base.

Leasing Advantage

Fee and stamp duty exemptions apply to IFC real estate leases.

Operational Advantages

One-Stop-Shop, Foreign Personnel, Choice of Law, Books in Foreign Currency, Contract Language

***Seller / Buyer Condition:** In intermediation activities, the seller and buyer of the goods must not be in Türkiye.

***Transfer of Earnings:** To benefit from the deduction, earnings must be transferred to Türkiye by the annual corporate tax return filing deadline.

Financial Services Export Incentive Simulation

Example: (X) Inc., which holds an Istanbul Financial Center participant certificate, generated TRY 100,000,000 in gross revenue during the relevant period. It incurred TRY 10,000,000 in expenses and had TRY 5,000,000 in non-deductible expenses (NDE). During the same period, (X) Inc. generated TRY 80,000,000 in export income qualifying for the 100% Istanbul Financial Center deduction.

Corporate Tax Calculation

Commercial balance sheet profit ([Revenue – Expenses]: TRY 100,000,000 – TRY 10,000,000 = TRY 90,000,000): TRY 90,000,000. Corporate tax base before the incentive deduction ([Commercial balance sheet profit + NDE]: TRY 90,000,000 + TRY 5,000,000 = TRY 95,000,000): TRY 95,000,000. Corporate tax base after the IFC incentive deduction ([TRY 95,000,000 – TRY 80,000,000] = TRY 15,000,000): TRY 15,000,000. Corporate tax payable ([Corporate tax base × corporate tax rate] TRY 15,000,000 × 25% = TRY 3,750,000): TRY 3,750,000.

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1. REVENUE — **TRY 100,000,000**

Gross revenue within the incentive scope.

2. EXPENSE — **-TRY 10,000,000**

Expenses are deducted; commercial balance sheet profit: TRY 90,000,000

3. NDE — **+TRY 5,000,000**

Added to the tax base; total before deduction: TRY 95,000,000.

4. INCENTIVE DEDUCTION — **-TRY 80,000,000**

Export income is deducted at 100%.

5. TAX BASE — **+TRY 15,000,000**

The TRY 80,000,000 deduction is subtracted from the TRY 15,000,000 total.

6. TAX PAYABLE — **+TRY 3,750,000**

TRY 15,000,000 × 25% = TRY 3,750,000.

After the incentives, tax payable will be
TRY 3,750,000 instead of TRY 23,750,000.

Qualified Service Center Incentive Simulation

Example: (X) Inc., which holds an Istanbul Financial Center participant certificate, operates as a qualified service center. During the relevant period, it generated TRY 50,000,000 in revenue, incurred TRY 10,000,000 in expenses, and had TRY 5,000,000 in non-deductible expenses. During the same period, (X) Inc. generated TRY 40,000,000 in qualifying income abroad from its qualified service center activities, which is eligible for the 100% Istanbul Financial Center deduction.

Corporate Tax Calculation

Commercial balance sheet profit ([Revenue – Expenses] TRY 50,000,000 – TRY 10,000,000 = TRY 40,000,000): TRY 40,000,000. Corporate tax base before the incentive deduction ([Commercial balance sheet profit + NDE] TRY 40,000,000 + TRY 5,000,000 = TRY 45,000,000): TRY 45,000,000. Corporate tax base after the IFC incentive deduction ([TRY 45,000,000 – TRY 40,000,000] = TRY 5,000,000): TRY 5,000,000. Corporate tax payable ([Corporate tax base × corporate tax rate] TRY 5,000,000 × 25% = TRY 1,250,000): TRY 1,250,000.

1. REVENUE — **TRY 50,000,000**

Gross revenue within the incentive scope.

2. EXPENSE — **-TRY 10,000,000**

Expenses are deducted; commercial balance sheet profit: TRY 40,000,000.

3. NDE — **+TRY 5,000,000**

Added to the tax base; total before deduction: TRY 45,000,000.

4. INCENTIVE DEDUCTION — **-TRY 40,000,000**

Export income is deducted at 100%.

5. TAX BASE — **TRY 5,000,000**

TRY 40,000,000 deduction is subtracted from the TRY 5,000,000 total.

6. TAX PAYABLE — **TRY 1,250,000**

TRY 5,000,000 × 25% = TRY 1,250,000.

After the incentive, the corporate tax payable will be **TRY 1,250,000** instead of TRY 11,250,000.

Transit Trade Incentive Simulation

Example: (X) Inc., which holds an Istanbul Financial Center participant certificate, generated TRY 70,000,000 in revenue during the relevant period. It incurred TRY 10,000,000 in expenses and had TRY 10,000,000 in non-deductible expenses. During the same period, as an IFC participant, (X) Inc. generated TRY 56,000,000 in qualifying income from the sale of goods purchased in country (K) to country (E) without bringing them into Türkiye.

Corporate Tax Calculation

Commercial balance sheet profit ([Revenue – Expense] TRY 70,000,000 – TRY 10,000,000 = TRY 60,000,000): TRY 60,000,000. Tax base before the incentive deduction ([Commercial balance sheet profit + NDE] TRY 60,000,000 + TRY 10,000,000 = TRY 70,000,000): TRY 70,000,000. Corporate tax base after the IFC incentive deduction ([TRY 70,000,000 – TRY 56,000,000] = TRY 14,000,000): TRY 14,000,000. Corporate tax payable ([Corporate tax base × corporate tax rate] TRY 14,000,000 × 25% = TRY 3,500,000): TRY 3,500,000.

1. REVENUE

Gross revenue within the incentive scope.

TRY 70,000,000

2. EXPENSE

Expenses are deducted; commercial balance sheet profit: TRY 60,000,000.

-TRY 10,000,000

3. NDE

Added to the tax base; total before deduction: TRY 70,000,000.

+TRY 10,000,000

4. INCENTIVE DEDUCTION

Incentive income is deducted at 100%.

-TRY 56,000,000

5. TAX BASE

The TRY 56,000,000 deduction is subtracted from the TRY 70,000,000 total.

TRY 14,000,000

6. TAX PAYABLE

TRY 14,000,000 × 25% = TRY 3,500,000.

TRY 3,500,000

After the incentive, the corporate tax payable will be **TRY 3,500,000** instead of TRY 17,500,000.

Domestic Minimum Corporate Tax Deductions Simulation

a) Commercial profit: TRY 90,000,000	b) Non-deductible expenses (NDE): +TRY 10,000,000	Before deductions TRY 100,000,000

Key incentive: TRY 8,000,000 in IFC transit trade income is deducted in both calculations, reducing domestic minimum tax from TRY 9,200,000 to TRY 1,200,000.

Corporate Tax Calculation

Item	Treatment	Amount
Profit Before Deductions and Exemptions	**a + b**	**TRY 100,000,000**
Participation income exemption (c)	Deducted	-TRY 2,000,000
Share sale gain exemption (ç)	Deducted	-TRY 6,000,000
Technology development zone exemption (d)	Deducted	-TRY 3,000,000
R&D deduction (e)	Deducted	-TRY 3,000,000
IFC transit trade deduction (g)	**%100 deducted**	**-TRY 80,000,000**
Corporate tax base		**TRY 6,000,000**
Corporate tax rate		**25%**
Calculated corporate tax		**TRY 1,500,000**

Domestic Minimum Corporate Tax Calculation

Item	Treatment	Amount
Profit Before Deductions and Exemptions	**a + b**	**TRY 100,000,000**
Participation income exemption (c)	Deducted	-TRY 10,000,000
Share sale gain exemption (ç)	Not deducted	—
Technology development zone exemption (d)	Deducted	-TRY 9,000,000
R&D deduction (e)	Deducted	-TRY 3,000,000
IFC transit trade deduction (g)*	**%100 düşülür**	**-TRY 80,000,000**
Minimum tax base		**TRY 12,000,000**
Minimum tax rate		**10%**
Domestic minimum tax		**TRY 1,200,000**

Tax payable: TRY 1,500,000 | No additional domestic minimum corporate tax arises, as TRY 1,500,000 exceeds TRY 1,200,000.

* (04.06.2026) Legal basis: Corporate Tax Law No. 5520, Article 32/C –b

TEK DURAK OFİS

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Thank you

PRESIDENCY OF THE REPUBLIC OF TÜRKİYE INVESTMENT & FINANCE OFFICE

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