

N- INCOME WITHHOLDING TAX INCENTIVE REGARDING STATE AIDS

For the investments done until 31/12/2023 in the provinces determined by the Council of Ministers according to their statistical regional unit classifications, national income per capita or socioeconomically development level, within the scope of the investment incentive certificates issued by the Ministry of Economy; the income tax calculated over the gross wage amount of the minimum wage applied to the employees over 16 age working and employed as it is foreseen in the incentive certificates, is cancelled from the withholding declaration fully or partly for the next 10 years after the investment starts running.

Language English