MGI VIZYON TURKIYE NEW TAX INCENTIVES FOR INTERNATIONAL INVESTORS

Türkiye Becomes a Regional Headquarters Hub
Tax & Investment Guide – 2026

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Executive Summary

Türkiye’s new tax regulations are designed to strengthen the country’s position not only as a manufacturing hub for international companies, but also as a strategic base for Regional Headquarters (RHQs), Shared Service Centers (SSCs), and Global Capability Centers (GCCs).

Who May Benefit?

International Investors	Multinational Companies	Family Offices	Investment Funds	Technology Companies

The new regulations offer significant tax advantages and investment opportunities for qualifying investors and businesses.

This guide provides a concise overview of the key opportunities available to international investors under the new framework.

How Are Foreign Investors Supported Under the New Tax Regulations?

1- Foreign-Sourced Income Tax Exemption 20 YEARS –INDIVIDUALS	A long-term tax advantage on foreign-sourced income for qualified foreign investors and executives relocating to Türkiye.	95% TAX EXEMPTION
2- Qualified Service Centers CORPORATE – INTRA-GROUP	A tax deduction on income derived from qualified services provided to group companies by businesses operating in at least three countries.	95% TAX DEDUCTION
3- Strategic Business & Financial Centers ISTANBUL FINANCE CENTER	Corporate tax incentives for eligible activities carried out within the Istanbul Financial Center and designated regions.	100% MAXIMUM BENEFIT
4- Qualified Foreign Professionals INDIVIDUALS · EMPLOYMENT	Income tax incentives designed to support the employment of qualified foreign professionals in Türkiye.	95–100% INCOME TAX
5- International & Transit Trade IGLOBAL TRADE	Corporate tax incentives for specific international trade models.	95–100% MAXIMUM BENEFIT
6- Managing the EMEA Region from Türkiye REGIONAL HEADQUARTERS	A strong regional hub alternative for management, finance, technology, and shared services operations.	Strategic Location

What Is a Qualified Service Center?

The new regulations introduce the Qualified Service Center framework, enabling multinational groups to establish service operations in Türkiye to provide management, finance, technology and other qualified services to their group companies abroad.

Key Requirements

- Be part of a multinational group operating in at least three countries
- Be established in Türkiye as a foreign-capital company under the Foreign Direct Investment Law.
- Provide qualified services to group companies located outside Türkiye.
- Carry out qualifying activities designated by the Ministry under the Qualified Service Center framework.

Key Activities Covered Under the Qualified Service Center Framework

Finance & Accounting	Treasury	Tax
Internal Audit	Risk Management	Compliance
Human Resources	Procurement	Legal
Data Analytics	Digital Transformation	IT Services
Shared Services	Global Business Services	Management Support

Other Tax Incentives

In addition to the new regulations, Türkiye offers a wide range of tax incentives to investors depending on the nature of their investment and field of activity.

- **VAT Exemption on Residential and Workplace Deliveries to Foreign Buyers**

Provides VAT exemption on the first delivery of qualifying residential and commercial properties to eligible foreign buyers, subject to statutory conditions.

- **VAT Exemption for Health Tourism Services**

Provides VAT exemption for qualifying healthcare services supplied to non-residents within the scope of health tourism.

- **Foreign Subsidiary and Branch Profit Exemption**

Provides corporate tax exemptions for qualifying foreign subsidiary and branch profits, subject to certain conditions.

- **Free Zone Incentives**

Provides corporate and income tax incentives for qualifying activities carried out in Turkish Free Zones.

- **Technology Development Zones**

Provides corporate and income tax incentives for qualifying R&D, software and technology development activities.

- **Service Export Incentives**

Provides corporate tax deductions for qualifying income derived from specified services provided to non-residents.

- **Investment Incentive Certificate (IIC)**

Provides a comprehensive range of investment incentives, potentially including VAT and customs duty exemptions, reduced corporate tax, social security support and other benefits, depending on the investment.

- **Double Taxation Avoidance Agreements**

Türkiye's extensive tax treaty network may reduce withholding taxes on qualifying cross-border dividends, interest and royalty payments and help prevent double taxation.

- **Corporate Mergers and Restructuring Provisions**

Tax-neutral restructuring opportunities may be available for qualifying mergers, demergers, share exchanges and other corporate reorganizations.

When the appropriate investment structure is established, these incentives can be combined with the benefits introduced under the new regulations, significantly reducing the overall tax cost of the investment.

Our Team

Halit İslam EKMEN

Partner,
Sworn-in CPA

Ekmen served for over a decade as a Tax Inspector within the Turkish Tax Inspection Board, including assignments at the Large Taxpayers Offices in Ankara and Istanbul and, subsequently, at the Istanbul Sector-1 Tax Inspection Department.

He has extensive experience in tax audits, particularly involving large-scale corporations, the banking and financial sectors, as well as MASAK (Financial Crimes Investigation Board) and compliance audits.

Mr. Ekmen graduated from Istanbul University, Faculty of Business Administration and earned his Master's degree in Financial Law from Marmara University. He also completed the Executive MBA program at Bayes Business School, City, University of London, with a thesis examining the impact of ESG reporting on corporate strategies and financial performance.

Between 2019 and 2023, he served as a Board Member and later as Chairman of the Association of Tax Auditors. He is a Sworn-in CPA and is fluent in English.

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İsmail Vefa AK

Partner,
Sworn-in CPA

Ak began his professional career at the Finance Inspection Board. He later held positions in tax auditing, tax administration, and senior management within the Ministry of Finance, the Tax Inspection Board, and the Revenue Administration.

Throughout his career, he has gained significant expertise in transfer pricing, international taxation, large taxpayers, tax disputes, and the collection of public receivables.

In addition to his expertise in tax legislation and corporate tax practices, Mr. Ak has been a speaker at numerous seminars and panel discussions and has actively contributed to initiatives aimed at the development of Turkish tax legislation.

He is a Certified Public Accountant (CPA), Independent Auditor, and Sustainability Auditor. He is fluent in English and German and is also a regular columnist on economic affairs for Haber7

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