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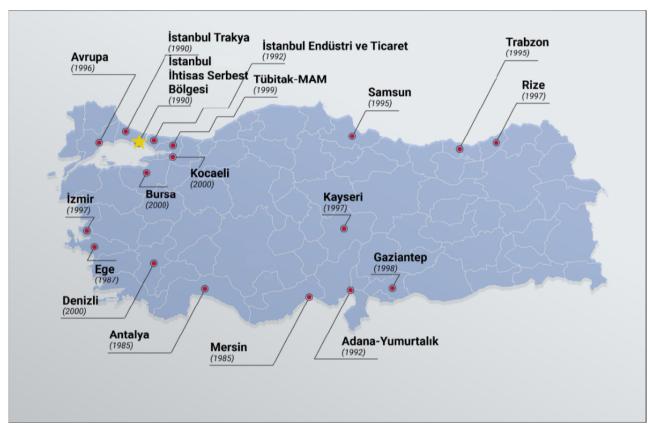
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General Outlook

REPUBLIC OF TURKEY MINISTRY OF TRADE GENERAL DIRECTORATE OF FREE ZONES, OVERSEAS INVESTMENT AND SERVICES



Definition of Free Zone

In general, free zones are defined as special sites within the country that are deemed to be outside of the customs territory. Free Zones are also defined as fenced-in areas in which special regulatory treatment exists for the operating users in order to promote exports of goods and services. Free zones offer more convenient and flexible business climate in order to increase trade volume and export for some industrial and commercial activities as compared to the other parts of country. With the aim of increasing and promoting export-oriented investment and production, 18 free zones have become operational since 1985.

Basic Objectives of Foundation of Free Zones:

- Promoting export oriented investment and production.
- Accelerating foreign direct investment and technology access.
- Directing enterprises towards export.
- Developing international trade.

Activities in Turkish Free Zones

In general, all kind of activities can be performed in Turkish Free Zones such as:

- Manufacturing,
- · Research and Development (R&D),
- · Software,

- General trading,
- Storing,
- · Packing,
- · Banking and insurance,
- Assembly and disassembly
- Maintenance services.

Investors are free to construct their own premises, while zones have also available office spaces or warehouses on rental basis with attractive terms. All field of activities open to Turkish companies are also open to joint-venture of foreign companies.

Free Zones in Turkey

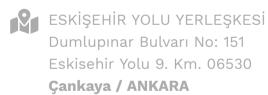
FREE ZONES IN TURKEY		DATE OF EST.
1	MERSIN FREE ZONE	1985
2	ANTALYA FREE ZONE	1985
3	AEGEAN FREE ZONE	1987
4	ISTANBUL ATATURK AIRPORT FREE ZONE	1990
5	TRABZON FREE ZONE	1990
6	ISTANBUL THRACE FREE ZONE	1990
7	ADANA YUMURTALIK FREE ZONE	1992
8	ISTANBUL INDUSTRY & TRADE FREE ZONE	1992
9	SAMSUN FREE ZONE	1995
10	EUROPE FREE ZONE	1996
11	RIZE FREE ZONE	1997
12	KAYSERI FREE ZONE	1997
13	IZMIR FREE ZONE	1997
14	GAZIANTEP FREE ZONE	1998
15	TUBITAK-MRC FREE ZONE	1999
16	DENIZLI FREE ZONE	2000
17	BURSA FREE ZONE	2000
18	KOCAELI FREE ZONE	2000







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