



# THE INCENTIVES GUIDE

Feature films, documentaries and  
TV Series Production in Turkey



**UP TO 30%**  
CASH REBATE

# Why Turkey?

## Stunning Locations

Turkey is a vast and boundless treasure of authentic historical settings and unspoiled natural wonders, all just waiting to be explored.

From mountains of mythical beauty to awe-inspiring waterfalls and well-protected national parks, from canyons and caverns to fairy chimneys, ancient cities, and a thousand things more, choosing Turkey is choosing the extraordinary.

## Incentives

### Cash Rebate

Turkey offers cash rebates of up to 30% for feature films, documentaries, and TV series.

### Tax Advantage

Foreign film producers can receive a VAT refund (up to 18%) for all expenses relating to the procurement and import of goods and services during film shooting.

## A Sun That Never Sets

Turkey is one of the few countries fortunate enough to enjoy the bounties of year-round sun.

Aside from the miracle of enduring natural light, Turkey's gorgeous landscapes also offer filmmakers wonderful "plays of light" whose levels of color set the firmaments ablaze.

In this land of sun, every moment is magical.

## Four Seasons Simultaneously

Imagine a country where the tranquil grandeur of majestic mountains meets the soothing caress of the Mediterranean's

sparkling blue waters, where the mesmerizing colors of autumn blend seamlessly with the lush greens of springtime, and where all four seasons may be enjoyed in the course of a single day.

In Turkey, this is no dream.

## Competitive Prices

Turkey is home to a vibrant film industry with a wealth of co-production experience. And with its low prices for film logistics, equipment rental, professional labor, and VFX, producers can focus on their films without having to worry about costs.

## A Paradise for Producers

From high-end cameras and sophisticated software to a broad range of technical services, Turkey offers the latest in cutting-edge technology at very competitive prices.

And for those seeking to take fullest advantage of that technology, Turkey has no end of talent both in front of and behind the camera, as well as post-production houses equipped to handle all your editing, VFX, animation, and audio needs.

## Check-in Everywhere

A popular tourist destination rated among the best vacation countries in Europe, Turkey boasts an incredible number of accommodation facilities.

Even in the furthest corners of Turkey, the amenities offered meet a standard crafted to perfection by a modern philosophy of service and the long-standing tradition of Turkish hospitality.



# CASH REBATE

## Key Points

The cash rebate scheme is administrated by the Republic of Turkey's Ministry of Culture and Tourism under the provisions laid out in Law 5224 on the Evaluation, Classification, and Support of Cinema Films.

### Eligible Projects

- Feature Films
  - Documentaries
  - TV Series
- 
- Cash rebates of up to 30% on all eligible expenses incurred in Turkey.
  - The applicant must be a Turkish co-producer or production-service provider.
  - The applicant must have signed a co-production agreement or a production-service agreement with a foreign production company.
  - Applicants who are producers/co-producers must have produced at least two feature films or one TV series of at least one season screened in theaters or broadcast on cable, satellite, terrestrial, or internet channels within the last five years.
  - Applicants who are production-service providers must have provided services for at least two feature films or one TV series of at least one season screened in theaters or broadcast on cable, satellite, terrestrial, or internet channels within the last five years.

## Eligibility

The Qualification Test is points based, with sections relating to cultural content, the involvement of Turkish citizens, and the use of Turkish film infrastructure. Projects need to achieve at least 50 points (out of a possible total of 100) to be eligible for a rebate.

### Expenditure Criteria

Eligible Minimum	Projects Expenditure
<i>Feature Films</i>	6 Mn TL
<i>Documentaries</i>	1 Mn TL
<i>TV Series (per episode)</i>	1 Mn TL

## How To Apply?

- Applications are open throughout the year.
- Foreign producers must partner with a Turkish co-producer or production-service provider (Applicant).
- The applicant must then submit the Application Form and supporting documents along with the Qualification Test to the Ministry of Culture and Tourism.
- The application documents must be in Turkish.

## Evaluation

- The Incentive Commission, comprising representatives from the Ministry of Culture and Tourism, the Ministry of Foreign Affairs, and the Turkish Authors, Performers, and Producers Associations, meets at least once every three months.
- The Commission evaluates the applications and notifies qualified applicants, who will then be asked to sign a contract with the Ministry of Culture and Tourism.
- As part of the initial application, applicants are to submit an audited accounts statement listing the eligible expenses for which they intend to seek a rebate. To be eligible for a rebate, all expenditures must be made after the date of the submission of the application documents. Expenditures made before that date are not eligible.
- The rebate will be paid after the submission of the audited statement, the delivery of the rough cut of the audiovisual work completed on Turkish territory, and the fulfilment of other obligations specified in the contract with the Ministry.

# VAT Refund

## Key Points

Foreign film producers can receive a VAT refund for all expenses relating to the procurement and import of goods and services incurred during the shooting of a film. Tax residents of Turkey (i.e., those who pay Turkish income tax, corporate tax, and VAT) are not eligible to apply for this refund.

To be considered for a VAT refund, producers must obtain a filming permit from the Ministry of Culture and Tourism's General Directorate of Cinema, as laid out in Law 5224 on the Evaluation, Classification, and Support of Cinema Films.

## How to Apply?

Foreign film producers must submit a petition and audited statement for the VAT refund to an authorized tax office following the completion of film shooting in Turkey. The authorized tax offices are as follows:

- Department of Taxation in Ankara-Başkent Tax Office
- Department of Taxation in İstanbul-Beyoğlu Tax Office
- Department of Taxation in İzmir-Konak Tax Office

[https://gib.gov.tr/kdv\\_iade\\_rehberleri](https://gib.gov.tr/kdv_iade_rehberleri)



## TURKEY

Screens **2.820**

Gross Box Office **896 mn TL**

Admissions **70,4 mn**

National Films Released **180**

National Market Share **%63**

**\*2018**

Turkey offers great opportunities to film professionals in every phase of film production. Aside from beautiful natural wonders and unique historic sites, Turkey has become a center of attraction for foreign directors and producers due to its qualified personnel, developed transportation system, hospitality services and technical infrastructure.

- **Stunning Locations**
- **Incentives**
- **A Sun That Never Sets**
- **Four Seasons Simultaneously**
- **Competitive Prices**
- **A Paradise for Producers**
- **Check-in Everywhere**



REPUBLIC OF TURKEY  
MINISTRY OF CULTURE  
AND TOURISM

You can visit the website below to apply for filming permit.

<http://filmingpermit.sinema.gov.tr>

Contact us:  
Ministry of Culture and Tourism  
Directorate General of Cinema  
Tel: + 90 312 470 66 23



E-mail: [support.filmingpermit@sinema.gov.tr](mailto:support.filmingpermit@sinema.gov.tr)