

Prime Ministry
Secretariat General for the EU Affairs

***PRACTICAL GUIDE FOR
PRE-ACCESSION ADVISERS AND
RESIDENT TWINNING ADVISERS***

Directorate for National Programme - National Contact Point for Twinning

August 2006-ANKARA

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I- TAX EXEMPTIONS

Implementation of tax exemptions is formulated in the “Framework Agreement” (ANNEX 1) published on Official Gazette No. 25178 dated 15 April 2005 and “General Communiqué on Turkey-EU Framework Agreement Series No: 1” (ANNEX 2).

In Annex A-Article 8 of Framework Agreement, it is mentioned that, taxes, customs and import duties and levies and/or taxes of equivalent effect shall be charged neither to the grant nor to the co-financing contribution provided by Turkey.

Value Added Tax (VAT)

EC contractors, that execute grant contracts or supply goods, render services or execute works within the scope of an EC contract signed for the execution of projects, activities and actions that are funded by the EU or jointly by Turkey and the EU, (The term “EC contractor” also covers pre-accession advisors, also known as resident twinning advisers, and experts included in a twinning covenant or contract’.) shall request certificates by applying to the Ministry of Finance- Revenue Administration (**Address:** Gelir İdaresi Başkanlığı, Dikmen Merkez Hizmet Binası, İlkadım Cad. Dikmen/Ankara) with:

- 1- a petition
- 2- a copy of the EC contract (twinning contract),
- 3- an information form (ANNEX-3) which is approved by the Central Finance and Contracts Unit (CFCU) or any other institution which was a part of EC Contract.

If found eligible, the EC contractors applied to the Revenue Administration of the Ministry of Finance, shall be given **VAT Exemption Certificate**. (ANNEX-4: VAT Exemption Certificate).

The certificates must be provided to EC contractors within 30 days following their application with requested documents.

The EC contractors shall first of all make contracts with suppliers for goods, services or works they will procure in connection with goods, services or works they will supply/provide/execute within the scope of the EC contract; and if it is confirmed by the beneficiary that the goods, services and works which are the subject of the contract are within the scope of the EC contract to which the contractor is a party, then the EC contractor shall state in this contract that no VAT will be imposed on the goods supplied, services provided and works executed.

The supplier shall not calculate VAT only if the contract approved by the beneficiary and made with the contractor and the certificate given to the EC contractor is submitted, and only after taking and maintaining a copy of the said contract and certificate and by making reference to the contract and the Framework Agreement in the invoice or other sales documents he/she issues.

VAT-free import shall be possible only if the beneficiary confirms with a list that each import item is within the scope of the EC contract, and such list and the VAT Exemption Certificate are submitted to the relevant Customs Administration. Only on that condition shall the VAT not be calculated, through making a reference to the EC contract and the Framework Agreement in the receipt issued by the relevant Customs Administration, and the Customs Administration shall keep a copy of the submitted list and certificate.

The beneficiary means the candidate country, Turkey, in which the twinning project will be implemented and therefore, the institution which was said in the contract.

Resident Twinning Advisers (RTAs) who are EC contractors shall use VAT Exemption Certificate only for the expenses that are mentioned in the twinning contract as they would be financed through twinning budget, and expenses related to execution of the services mentioned in the contract.

RTA assistants are in the position of suppliers. According to the rules of the Framework Agreement and the Communiqué, due to the service they provided to the RTA they will not collect VAT, they will have the opportunity to discount if not discounted to refund the VAT they have charged.

Special Consumption Tax (Excise Duty)

Expenditures of EC contractors shall be exempted from the Special Consumption Tax (SCT). This exemption shall only be applied to the expenditure in connection with the goods supplied and/or services rendered and/or works executed by that EC contractor under the EC contract.

The goods that the EC contractors directly obtain from the SCT payers can be supplied without SCT payment if a contract is concluded with the supplier and the beneficiary confirms that the goods, which are the subject of this contract, are within the scope of the EC contract.

If the beneficiary-approved version of the contract between the beneficiary and the contractor is submitted to the supplier, the supplier takes a copy of this contract and makes a reference to EC Contract and Framework Agreement in the invoice or other similar document it issues, and only in this case the supplier would not calculate SCT.

Concerning imports, the SCT shall not be paid in cases where the beneficiary approves through a list that each import process is under the scope of the EC contract, and if this list and a copy of the EC contract that contractor has are submitted to the relevant Customs Administration. In such a case, in the receipt issued by the relevant Customs Administration the SCT shall not be calculated by making reference to the EC contract and the Framework Agreement, and the relevant customs administration shall keep the submitted list and a copy of the EC contract.

Stamp Tax

Provided that it is limited to the amount included in the contract funded through grants and probable co-financing, the EC contracts that are legally binding which are signed by EC or CFCU or an Implementing Agency or a grant beneficiary, shall be exempted from stamp tax and registration fee.

Inheritance and Transfer Tax

With regard to properties transferred to them free of charge in any way under the measures determined in Article ½ of the Framework Agreement and defined in the Communiqué, the beneficiaries of these measures shall be exempted from inheritance and transfer tax.

II- RESIDENCE AND WORK PERMITS

Residence Permit

1- The institution where the RTA works in Turkey would write an official letter to be sent to Ankara Governor's Office and Foreigners Department of General Directorate of Security (**Address:** Emniyet Genel Müdürlüğü -

Yabancılar Şube Müdürlüğü, Konya yolu üzeri, Ankara Tel: 303 54 66). In this letter, the following issues will be mentioned:

- the reason of RTA's existence in Turkey (name and number of the project etc.)
- the duration of RTA's existence in Turkey (duration of the project)
- the status of RTA (technical expert in scope of the project)

And with this letter, residence permit will be requested from Foreigners Department of General Directorate of Security for the RTA in question. This letter is sent to Governor's Office for information.

2- RTA will apply personally to the Foreigners Department of General Directorate of Security with the documents below:

- the copy of the official letter that the institution that RTA works sent to General Directorate of Security and Governor's Office.
- 2 signed copy of the residence permit form (can be received from Foreigners Department)
- 6 photographs
- Passport
- Residence permit fee 70 YTL (the amount of this mandatory fee might change annually.)

Foreigners Department of General Directorate of Security will receive these documents and the passport, and then in maximum one week, will give the RTA the residence permit and the passport.

As a general rule, there are fees paid for residence permit according to original country of RTA and his/her family. The rate of this fee is determined according to reciprocity principle with each state. However, for RTAs there is an exception clause for these fees to be paid in framework of residence permit.

According to paragraph (c) of Article 88. of Law No 492 on Fees (492 Sayılı Harçlar Kanunu), the **experts** employed by the state, special provincial administrations, state-owned economic enterprises (SEEs) and official institutions affiliated to these, their wives who do not have a job and their children would not pay fee for residence permit. In order to benefit from this exception clause, the status of RTAs should be mentioned as **expert** in the official letter that the institution that RTA works in Turkey sent to General Directorate of Security and Governor's Office.

Work Permit

There was work permit exemption for PAAs and RTAs working in Turkey until now but according to a decision of the Council of State, now the RTAs are requested to obtain work permit.

This new regulation does not apply to the "old" PAA/RTAs, as long as their residence permits are in force. However, when the date of the residence permit expires, they also should apply for **both** work and residence permits.

RTAs should apply to Ministry of Labour and Social Security (MLSS) – (General Directorate for Work-Çalışma Genel Müdürlüğü- Yabancı İzinleri Daire Başkanlığı) after receiving their residence permit from Ministry of Interior.

The related law on work permits is Law No. 4817 "Law on the Work Permit for Foreigners" (Official Gazette Date and No: 6.3.2003-25040). (ANNEX-5). There is an implementing regulation related to this law. The english version of this regulation is in ANNEX-6.

RTAs residing out of Turkey can make their working permission applications to the Republic of Turkey representations in the country where they are. RTAs that have valid residence permission in Turkey will make their application directly to the MLSS. The condition for this second option is having valid residence permission for minimum 6 months. For the RTAs that have residence permit, their employer which is the beneficiary institution of the project can apply for RTA's work permit.

The beneficiary institution will write an official letter to MLSS including the information about RTA, the reason of RTA's existence in Turkey and information about the project. The beneficiary institution will request work permit for the RTA.

The work permit will be given for 1 year and before expire date of this work permit, the RTAs would apply for extension of the permit.

Following documents should be provided to MLSS:

- Foreign personnel application form (ANNEX-7): 4 original copies will be filled in Turkish and each one will be signed. Forms will be signed by both the representative of the beneficiary institution and the RTA.
- Turkish translated versions of passport and diploma of the RTA (approved by whether the beneficiary institution or the public notary.)
- Valid residence permission minimum for 6 months (if the RTA applies for work permit in Turkey)
- Curriculum Vitae of the RTA. (The format of the CV is in ANNEX-8.)
- Twinning Contract

The fee for work permit is 80 YTL as of 2006.

III- PROCEDURES RELATED WITH THE TEMPORARY IMPORTS OF THE ROAD VEHICLES FOR PRIVATE USE

III-a General Provisions

If Resident Twinning Advisers bring their road vehicles for private use to Turkey, then provisions of the "General Customs Communiqué (Road Vehicles for Private Use) Series No: 2" (ANNEX-9) published in the Turkish Official Gazette No.24299 of 26 January 2001 shall be applied¹.

Pursuant to the Article 2(i) of the General Customs Communiqué Series No:2, "**Temporary Entry Form for the Road Vehicles for Private Use**" will be used for customs clearance procedures.

In case any road vehicle for private use is brought to Turkey under the General Customs Communiqué Series No:2, the duration which the vehicle may stay in Turkey shall be determined by the customs administrations considering the entry purpose of and the submitted documents by the applicant. However, this duration can not exceed 24 months from the entry date of the vehicle.

Those RTAs who bought road vehicles for private use to Turkey under the above mentioned Communiqué, (Article 6 and 8 (2) of the Communiqué) are obliged to submit following documents to the authorized customs for the temporary import procedures;

¹ Please note that General Customs Communiqué Series No:2 was amended by the General Customs Communiqué Series No:3, General Customs Communiqué Series No:4 and General Customs Communiqué Series No:5. However these amendments are on the procedures fulfilled by the customs and on some exceptional cases. Moreover these communiqués are available only in Turkish and if needed they will be translated into English..

- 1- Undertaking (ANNEX-10)
- 2- Temporary Entry Declaration (ANNEX-11)
- 3- Residence Permit (please see section II of this practical guide),
- 4- Mission Certificate (related with the working permission) which will be provided by the beneficiary institution of the project in Turkey.

Name of the Authorised Customs Office in Ankara: Ankara Naklihan ve Bedelsiz İthalat Gümrük Müdürlüğü- **Address:** İstanbul Yolu 6. Km. No:6 TCDD Gümrüklü Ambarlar Behiçbey/ ANKARA

According to the General Communiqué on Turkey-EU Framework Agreement Series No:1, RTAs are exempted from "VALUE ADDED TAX, SPECIAL CONSUMPTION TAX, STAMP TAX, INHERITANCE AND TRANSFER TAX" under certain conditions.

However "motor vehicles tax" must be paid pursuant to the provisions of General Customs Communiqué Series No:2 and in the "undertaking" RTA and beneficiary institution declare and agree that "RTA shall not rent his/her car to any other party and RTA shall not lend or transfer the ownership of his/her car, RTA shall pay the fine in accordance with article 238 of customs law 4458 in case he/she acts in defiance of the above and in accordance with article 241 of the said law **in the case of he/she fail to affix the motor vehicle tax ticket on the window screen or to produce the forms as and when requested or fail to make the form available in the car.**

Article 15 of the General Customs Communiqué Series No:2 is as follows;

"Violation of Conditions

Article 15

In cases where it is determined that the motor vehicles tax ticket is not affixed on the windscreen or the form is not produced when requested or the form is not available in the car, penalty provisions pursuant to the paragraph 1 of article 241 of the Customs Law no 4458 shall apply."

Motor vehicles tax amounts are calculated by taking into account model year, weight and motor of the car.. Tax amounts are available on the following web site of the Ministry of Finance:
<http://www.gelirler.gov.tr/gelir2.nsf/tarife2005mtv1>

and these amounts are paid in two shifts (January and July) to any of the following banks:

Vakıflar, Garanti, Koçbank, Finansbank, Dışbank, İş Bankası, Akbank, Yapı Kredi Bankası, Deniz Bank, Şekerbank, Anadolu Finans.

III.-b If the Road Vehicle for Private Use is Brought to Any Customs Office Other Than Ankara
(Example: Shipping a car via container, through Gebze Customs Office)

Under the Article 7 of the General Customs Communiqué Series No:2;

The Regional Customs Directorates at or closest to the places where such persons are working, studying, researching shall be authorized to grant temporary import permission and carry out the procedures for the vehicles to be temporarily imported by issuing Temporary Entry Declaration for the Road Vehicles for Private

Use. Customs Offices assigned by the Regional Customs Directorates may also fulfill the entry procedures of the vehicles on the basis of the authorization given by Regional Customs Directorates.

If the car brought to any customs office in Turkey without national licence plate and if it is required to bring this car to Ankara, then the car will have to be carried out to Ankara on carrying vehicle by using “transit customs declaration form” which will be issued by the former customs office and the temporary entry procedures of the car will be completed by the customs office in Ankara namely “Ankara Naklihaneye ve Bedelsiz İthalat Gümrük Müdürlüğü”.

III-c Persons Allowed to Use Road Vehicle Other Than RTAs

Road vehicles for private use that are temporarily imported to Turkey may only be used by registered owner of the vehicle or by his spouses or heirs or ancestors of such persons whose residential place is outside the Customs Territory of Turkey. Furthermore, these vehicles cannot be sold pursuant to Article 10 of the above-mentioned Communiqué.

However, according to Article 18 of the Communiqué, the transfer of such vehicles to someone else possessing the same rights shall only be possible if it is evidenced that the ownership transfer is made in the persons' country of residence or Embassies or Consulates, which are accepted as the land of that country.

III-d Exit Procedures of the Vehicles Brought with “Temporary Entry Form for the Road Vehicles for Private Use”

In case that the RTAs want to return to their home country with their road vehicles, which are temporarily imported to Turkey with the “Temporary Entry Form” and given MA-MZ licence plate, then first they will apply to “Ankara İl Emniyet Müdürlüğü” and

III-e RTAs to Exit Without Vehicle

In case that the RTA, who has brought vehicle into Turkey with temporary entry form wants to exit temporarily, he/she shall be allowed to exit without vehicle by the customs office on condition that they deliver the vehicle to warehouses under customs control.

However, of those brought vehicles to Turkey with Temporary Entry Declaration, in case the ones came to work in the private or public sector want to exit without delivering the vehicle to the customs office, they are required to submit the document by public or private organizations employing them attesting that the vehicle is kept by them.

III-e Time Extension

Amended Article 14/1 of the General Customs Communiqué Series No:2 explains the conditions and procedures of time extension for the vehicles which are temporarily imported by the RTAs. According to 14/1 of the above mentioned Communiqué;

Request of the foreign experts coming to Turkey within the framework of Technical Cooperation Agreement or similar agreements shall be made to the related customs offices via the institutions that issued the required documents at the first entry.

Time extension requests shall be made before the expiration date of stay in Turkey.

However, in cases where,

- a) The person requesting time extension proves that his/her purpose for coming to Turkey continues within the period from the application date until the expiration date of Temporary Entry Declaration validity period with documents,
- b) It is understood that the person applied to the related organization within six months from the expiry date, in terms of the extending the periods of documents that time extension base on, and the related organizations granted time extension;
- c) It is proofed with official documents that the person was not able to apply due to reasons such as unexpected situations such as accident and fire, extraordinary reasons common to all and illness to the extent of hospitalizing and person's being abroad for various reasons;

the time extension request shall be carried out by performing transaction pursuant to only the article 241 of the Customs Law.

In cases where related organizations refused to extend the periods of the documents that time extension based on, the vehicle is allowed to exit by performing procedures pursuant to the article 241 of the Customs Law, upon the application of its owner to the customs within one month from the date of his/her notification. In other cases application to the customs should be within one month before the expiration date of related documents.

If the durations mentioned above are violated, procedures pursuant to the provisions of Article 238 of the Customs Law shall be imposed.

III-f Transfer of The Vehicles That are Temporarily Imported

The transfer of such vehicles temporarily imported under this Communiqué to someone else possessing the same rights shall be only possible if it is evidenced that the ownership transfer is made in the persons' country of residence or Embassies or Consulates which are accepted as the land of that country.

The transfer procedure is finalized by taking the vehicle under the control of customs office on condition that the procedures carried out at the Embassies or Consulates are documented.

IV-HOUSEHOLDS APPLIANCES and FURNITURE

Procedures Concerning The Household Appliances and Furniture that are Temporarily Imported

Temporary importation of the household appliances and furniture of the RTAs shall be permitted for 24 months on the condition that documents concerning the working and residence permits are submitted to the related customs office.

Applications should be made to the Customs Office which are authorised to perform the procedures.

Authorised Customs Office for the Temporary Import Procedures in Ankara is "Ankara Naklihanes ve Bedelsiz İthalat Gümrük Müdürlüğü"

Address: İstanbul Yolu 6. Km. No:6 TCDD Gümrüklü Ambarlar Behiçbey/ ANKARA

During the temporary import procedures of the household appliances and furniture, Article 8(7) of Annex A of the Framework Agreement will be applied.

Time extension requests shall be made before the expiration date of stay in Turkey.

Penalty

In the case of time extension for the household goods is not requested in due time; penalty process shall be applied pursuant to provisions of Law No: 4458 "Customs Law".

Second Chapter's Article 238 of Customs Law entitled as "Applicable Penalties to the Transactions Caused a Tax Loss"; Third Chapter's Article 238 of Customs Law entitled as "Penalties Relating to the Unlawful Transactions" and Article 735 of Customs Implementing Regulation entitled as "Violation of the Provisions Pursuant to the Inward Processing Regime; Processing Regime Under Customs Control and Temporary Import Regime" are penalty articles corresponding the regime.

On the other hand; if time extension is not requested in from the Customs Administration within a date of stay in the country; and additional time is requested after the expiration date;

In cases where;

a) .The person requesting time extension shall proof that his\ her purpose for coming to Turkey continues (with official documents such as work permit; residence permit) within the time which passed from the application date to expiration date of used household goods' in the country

b) It is understood that the person applied to the related institutions within 6 months from the expiry date; in terms of extending the periods of the documents such as work permit and residence permit that time extension based on; and the related institutions granted time extension

Then the time extension request is fulfilled by performing transaction pursuant to the Article 241 of Customs Law;

In cases where related organizations refused to extend the periods of the documents such as work permit and residence permit that time extention based on; the household goods is allowed to exit by performing pursuant to the Article 241 of Customs Law; upon the application of its owner to the customs within one month from the date of his\ her notification;

If the durations mentioned above are violated; procedures pursuant to the Article 238 of the Customs Law shall be imposed.

LIST OF ANNEXES

ANNEX 1 - Framework Agreement

ANNEX 2 - General Communiqué on Turkey-EU Framework Agreement (Series No: 1)

ANNEX 3 – Information Form - Concerning EC Contracts and EC Contractors Benefiting from the Tax Exemptions Stipulated in Article 8 of the Framework Agreement Found Eligible for Ratification through Law No: 5303

ANNEX 4 - VAT Exemption Certificate

ANNEX 5 – Law on the Work Permit for Foreigners

ANNEX 6 – Implementing Regulation on the Work Permit for Foreigners

ANNEX 7 – Foreign Personnel Application Form

ANNEX 8 – CV Format for Work Permit

ANNEX 9 – General Customs Communiqué (Road Vehicles for Private Use) Series No: 2

ANNEX 10 – Undertaking

ANNEX 11 - Sample Form of Temporary Entry Declaration for the Vehicles of Foreign Experts Coming to Turkey in accordance with Technical Cooperation Agreements or Similar Agreements for Their Private Uses

ANNEX 1

FRAMEWORK AGREEMENT

The Commission of the European Communities, hereinafter referred to as "the Commission", acting for and on behalf of the European Community, hereinafter referred to as "the Community",

of the one part, and

The Government of the Republic of Turkey, hereinafter referred to as "Turkey",

of the other part,

and together, jointly referred to as "the Contracting Parties",

Whereas Council Regulation (EC) No 1488/96 of 23 July 1996¹, as amended by Council Regulation (EC) No 2698/2000 of 27 November 2000, hereinafter referred to as "the MEDA Regulation", defined the rules relating to the implementation of financial and technical co-operation to underpin economic and social reform under the EuroMediterranean partnership;

Whereas Turkey and the Community and the European Investment Bank concluded on 17 September 1999 a Framework Convention on the implementation of financial and technical cooperation under the Meda Programme and under other Financing Agreements of the EID in Mediterranean countries, hereinafter referred to as "the Framework Convention";

Whereas Council Regulation (EC) No 390/2001 of 26 February 2001 on assistance to Turkey in the framework of the pre-accession strategy, laid down the legal basis for the establishment of the Accession Partnership between Turkey and the Community and the single framework for coordinating all sources of pre-accession financial assistance;

Whereas Council Regulation (EC) No 2500/2001 of 17 December 2001², hereinafter referred to as "the Pre-accession Regulation", set the principles, priorities and rules for the pre-accession financial assistance to Turkey and provided for the gradual decentralization of this assistance to Turkey;

Whereas in the light of both the MEDA Regulation and the Pre-accession Regulation, it is needed for programmatic reasons to establish a single framework for the implementation of those Financing Agreements which Turkey and the Commission concluded under the Meda Regulation and whose projects are currently under implementation by the Commission, and those Financing Memoranda/Agreements which Turkey and the Commission conclude under the Pre-accession Regulation, (hereinafter assistance under both Regulations referred to as "the Financial Assistance"). These Financing Memoranda/Agreements should be implemented on a decentralised basis by Turkey through the Central Finance and Contracts Unit and the National Fund once these bodies have been set up and accredited by the Commission.

¹ Council Regulation (EC) No 1488/90 of 23 July 1996 defining the rules relating to the implementation of Financial and Technical Co-operation to underpin economic and social reform under the "Euro-Mediterranean partnership. OJ L 189, 30.7.1996, p 1. as

amended by Council Regulation (EC) No 2698 of 27 November 2000, OJ L 311, 12/12/2000, p.1.

² Council Regulation (EC) No 2500/2001 of 17 December 2001 setting the principles, priorities and rules for the Pre-accession Financial Assistance to Turkey. OJ L 342, 27.12.2001, p.1.

Whereas Turkey and the Commission signed on 14 February 2002 a Memorandum of Understanding on the establishment of a Central Finance and Contracts Unit and a Memorandum of Understanding on the establishment of the National Fund in order to implement Financial Assistance to Turkey on a decentralised basis within a single framework as set up by the Accession Partnership.

HAVE AGREED AS FOLLOWS

ARTICLE 1

1. The purpose of this Framework Agreement is to set out and agree on the rules for administrative co-operation concerning Financial Assistance to Turkey between Turkey and the Community and, accordingly, to amend the provisions in the Framework Convention for those Financing Agreements and MEASURES as listed in Annex C binding Turkey and the Community in accordance with Article 12 of the Framework Convention. Consistent with this, the provisions in the Framework Convention binding Turkey and the EIB, and the Commission and the EIB, remain unchanged and are therefore not affected by this Framework Agreement.

2. The scope of this Framework Agreement concerns:

(a) previously concluded MEASURES or set of MEASURES enshrined in Financing Agreements or other instruments under the MEDA Regulation and which are listed in Annex C to this Agreement. The terms of these MEASURES as listed in Annex C shall be automatically amended by this Framework Agreement subject to the Memoranda of Understanding on the establishment of the Central Finance and Contracts Unit and the National Fund as signed by Turkey and the Commission on 14 February 2002 once these decentralised bodies mentioned in Article 4 hereto have been accredited² by the Commission.

(b) MEASURES or set of MEASURES being or to be established under Council Regulation (EC) No 2500/2001 of 17 December 2001 and whose specific details shall be set out in an Agreement to be agreed between the Community and Turkey (hereinafter referred to as "the Financing Agreement"). To this effect the projects included in the MEASURES will be implemented by Turkey subject to the Memoranda of Understanding on the establishment of the Central Finance and Contracts Unit and the National Fund as signed by Turkey and the Commission on 14 February 2002 once these decentralised bodies mentioned in Article 4 hereto have been accredited by the Commission.

For the purposes of this Agreement, MEASURES are considered to be Financing Agreements or programmes jointly agreed by Turkey and the EC and/or EC-funded projects to be implemented in Turkey in the context of Meda and/or pre-accession assistance.

(c) MEASURES also include projects, actions and activities to be financed under the Framework Agreement on the General Principles for the participation of the Republic of Turkey in Community programmes which Turkey and the Commission signed on 26 February 2002 and the relevant Memoranda of Understanding for specific programmes, as well as EC-funded projects to be implemented in Turkey under other relevant EC Programmes.

3. Turkey shall take all necessary steps to ensure the proper execution of the MEASURES.

² "Accreditation" being the formal approval by the Commission of the decentralisation of implementation tasks as set out in Article 164 of the Financial Regulation and Article 35 of the Implementing Regulation.

ARTICLE 2

1. Each MEASURE which is financed within the framework of this Agreement shall be implemented in accordance with the General Principles set out in Annex A hereto, which shall be deemed to be incorporated in each Financing Agreement. The Financing Agreement may vary or supplement the General Principles as may be necessary for the implementation of the MEASURE.

2. However, in terms of participation in invitations to tender and contracts, and origin of supplies thereto, MEASURES approved under the MEDA Regulation will have to abide by Regulation (EC) 1488/1996 as amended by Council Regulation (EC) No 2698/2000 of 27 November 2000, MEASURES approved under Regulation (EC) No 257/2001 of 22 January 2001 regarding the implementation of measures to promote economic and social development in Turkey³ will have to abide by this Regulation, MEASURES approved under Council Regulation (EC) No 764/2000 of 10 April 2000 regarding the implementation of measures to intensify the EC- Turkey customs union⁴ will have to abide by this Regulation, whereas MEASURES to be approved under the Pre-accession Regulation will have to abide by Council Regulation (EC) 2500/2001.

ARTICLE 3

For matters relating to the MEASURES financed within the framework of this Agreement, the Commission shall be represented in Turkey by its Representation in Ankara which shall ensure that every MEASURE is executed in accordance with sound financial management practices. Turkey shall ensure that every MEASURE is executed in accordance with sound financial management practices.

ARTICLE 4

Once the decentralised bodies mentioned in this Article have been accredited by the Commission, the Contracting Parties agree that the COMMISSION will delegate responsibilities for implementation of a MEASURE or a set of MEASURES to the National Aid Co-ordinator, the National Authorising Officer, the Central Finance and Contracts Unit and the National Fund in Turkey in accordance with the Memoranda of Understanding on the establishment of the CFCU and the NF as concluded by Turkey and the Commission on 14 February 2002.

ARTICLE 5

1. The National Aid Co-ordinator shall act as the sole representative of Turkey in respect of overall responsibility for programming, monitoring, evaluation and overall co-ordination of pre-accession assistance to Turkey. The National Aid Co-ordinator is also responsible for the signature of the specific Financing Agreements referred to in Article 2.1.

2. The Commission and the National Aid Coordinator shall hold regular exchanges of views on:

³ Regulation (EC) No 257/2001 of the European Parliament and of the Council of 22 January 2001 regarding the Implementation of measures to promote economic and social development in Turkey. OJ L 39, 9.2.2001. p. 1.

⁴ Council Regulation (EC) No 764/2000 of 10 April 2000 regarding the Implementation of measures to intensify the EC-Turkey customs union. OJ L 94. 14.4.2000. p.6.

- the priority development objectives adopted at national level;
- the specific objectives and sectors of activities on which the Community's financial cooperation will focus in the light of other donors' operations at bilateral or multilateral level and of other Community instruments;
- the measures which will best contribute to the attainment of the specific objectives mentioned above or broad outlines of programmes in support of the policies defined by the Government or public authorities in the areas in question.

3. Under the arrangements for monitoring Financial Assistance the Commission, the National Aid Coordinator and the National Authorising Officer shall inform each other as necessary, but in any case not less than twice a year, on its implementation and shall take the necessary measures to ensure its proper execution.

4. The National Authorising Officer (NAO) as Head of the National Fund and overall responsible for the financial management of the MEASURES will be in charge of, and be held responsible for, the integrity of EU funds and the relating financial reporting to the Commission. This is without prejudice to other responsibilities of the NAG under the Memorandum of Understanding on the establishment of the National Fund as concluded by Turkey and the Commission on 14 February 2002.

5. The Commission and the National Aid Coordinator shall ensure that adequate arrangements are made to publicise and promote awareness of cooperation projects or operations financed by the Community in order to raise the profile of the partnership between the Community and Turkey.

6. Turkey shall provide in the annual budget the necessary appropriations for the budget of the National Fund (within the Undersecretariat of Treasury) to meet its co-financing obligations including any amount related to irregularities and foreign exchange losses to be borne by the RECIPIENT.

7. The RECIPIENT shall exempt EC-financed projects from procedures requiring the transfer of the price of goods and/or services to EC contractors abroad through banks or financial institutions operating in Turkey.

ARTICLE 6

1. Taxes, customs and import duties and levies and/or taxes of equivalent effect shall be charged neither to the Grant nor to the co-financing contribution provided by Turkey.

2. Taxes and customs provisions applied by Turkey to contracts and contractors financed by the Community are set out in the General Principles of Cooperation at Annex A to this Framework Agreement. Turkey shall take all necessary measures to ensure prompt and effective implementation of these provisions

3. Article 6 of this Framework Agreement and Article 8 of the General Principles of Cooperation at Annex A to this Framework Agreement shall have effect as from 10 September 2000.

ARTICLE 7

Any dispute between the Community and Turkey arising from the implementation of this Framework Agreement which is not settled within a reasonable time by negotiations between the Parties shall be settled according to the arbitration procedure referred to in Annex B.

ARTICLE 8

This Framework Agreement is drawn up in duplicate in English and Turkish. The English version shall prevail in case of differences of interpretation.

ARTICLE 9

1. This Agreement shall take effect on the date on which the Republic of Turkey informs the EC through diplomatic channels that its internal ratification process has been completed.

2. Subject to paragraph 1 above this Agreement may be amended in writing by mutual agreement between the Contracting Parties. However, amendment of Annex C can be made by an exchange of letters between the National Aid Co-ordinator of the Republic of Turkey and the responsible Commissioner at the European Commission.

3. The Agreement shall continue to be in force for an indefinite period unless terminated upon written notification by one of the Contracting Parties to the other.

4. On termination of this Agreement in accordance with Article 9.3 any MEASURE still in the course of execution shall be carried out to its completion in accordance with the terms of the Financing Agreement relating thereto, and of the General Conditions set out herein.

ARTICLE 10

The following Annexes shall be deemed an integral part of this Agreement:

- General principles of cooperation
- Arbitration procedure
- Scope of the Framework Agreement

Done at Ankara on the day of.....in the year

For the Commission

For the Republic of Turkey

Guenter Verheugen

Abdullah Gül

ANNEX A

GENERAL PRINCIPLES OF COOPERATION

Financing Agreements will include the following principles. In these General Principles the term "beneficiary" shall be understood as referring to the Government of Turkey.

TITLE I - FINANCING OF PROJECTS

ARTICLE 1 - DURATION

Each Financing Agreement will specify a maximum period for implementation of contracts and/or disbursement of funds relating to these contracts.

TITLE II - IMPLEMENTATION

ARTICLE 2 - GENERAL

1. Unless otherwise specified in the specific Financing Memorandum governing a project or programme, procurement of works, supplies, services and grants shall follow the rules and procedures set out in the Financial Regulation applicable to the general budget of the European Communities (Council Regulation (EC, Euratom) 1605/2002 of 25 June 2002) and its implementing rules (Commission Regulation (EC, Euratom) 2342/2002 of 23 December 2002), in particular Part 2, Title IV, "External actions", and the rules and procedures for service, supply and works contracts financed from the general budget of the European Communities in the context of cooperation with third countries, approved by the Commission on 6 March 2003 (C(2003)697).

2. THE BENEFICIARY commits itself, for the purpose of implementing the above rules, to abide by the guidelines and templates provided for in the revised Practical Guide to EC External Aid Contract Procedures (or any update subsequently provided by the Commission) whose English versions are available at the websites <http://europa.eu.int/comm/europeaid/> and <http://europa.eu.int/comm/europeaid/tender/>. A non-official Turkish version of the Practical Guide to EC External Aid Contract Procedures is available at <http://www.deltur.cec.eu.int/mali-klavuz.html>

3. Payments for those MEASURES which are implemented on a decentralised basis upon the accreditation of the National Fund (NF) and the Central Finance and Contracts Unit will be carried out following the Memorandum of Understanding for the establishment of the NF concluded between the Commission and Turkey on 14 February 2002.

ARTICLE 3

Provisions concerning, inter alia, the European Community's financial commitment, prevention of fraud and irregularities, follow-up measures and the clearance of accounts, recovery of funds unduly paid, inspection and audit, including the Community's right to undertake these activities, and suspension, termination or amendment of a Financing Agreement will be set out in each Financing Agreement.

TITLE III – GRANT OF FACILITIES

ARTICLE 4- GENERAL PRIVILEGES

Personnel taking part in Community financed MEASURES and members of their immediate family will be accorded benefits, privileges and exemptions equivalent to those usually accorded to other expatriates employed in the state of THE BENEFICIARY under any other bilateral or multinational agreement or arrangements for economic assistance and technical cooperation programmes.

ARTICLE 5 - ESTABLISHMENT, INSTALLATION, ENTRY AND RESIDENCE FACILITIES

1. In the case of works, supply, service and grant contracts, natural or legal persons eligible to participate in tendering procedures shall be entitled to temporary installation and residence where the needs of the contract so require. This right shall be acquired only after the invitation to tender has been issued and shall be enjoyed by the technical staff needed to carry out studies preparatory to the drawing up of tenders; it shall elapse one month after the contractor is designed.

2. THE BENEFICIARY shall permit personnel taking part in works, supplies, services and/or grant contracts financed by the Community, and members of their immediate family, to enter the state of THE BENEFICIARY, to establish themselves in the State, to work there and to leave the said State, as the nature of the contract so justifies.

ARTICLE 6 - IMPORT AND RE-EXPORT OF EQUIPMENT

1. THE BENEFICIARY shall grant the permits necessary for the importation of professional equipment including motor vehicles required to execute THE MEASURE, subject to existing laws, rules and regulations of THE BENEFICIARY.

2. THE BENEFICIARY shall further grant natural and legal persons who have executed works, supplies, services and/or grant contracts the permits required to re-export the said equipment.

ARTICLE 7 - IMPORTS M'D EXCHANGE CONTROL

1. For the execution of MEASURES, THE BENEFICIARY undertakes to grant import authorizations and authorizations for the acquisition of the foreign exchange without discrimination between:

- for MEASURES approved under the Meda Regulation, the countries of the European Union, and the MEDA partner territories and countries eligible under the Meda Regulation.

- for MEASURES approved under the Pre-accession Regulation, the countries of the European Union, the MEDA partner territories and countries eligible under the Meda Regulation, the countries of Central and Eastern Europe eligible under the PHARE Regulation¹ and the countries eligible under the CARDS Regulation².

¹ Council Regulation (EC) No 3906/1989 of 18 December 1989 on economic aid for certain countries of central and eastern Europe OJ L 375, 23.12.1989, p. 11.

² Council Regulation (EC) No 2666/2000 of 5 December 2000. OJ L 306, 7.12.2000, p. 1.

2. THE BENEFICIARY shall grant the permits necessary to repatriate funds received in respect of THE MEASURE in accordance with the foreign exchange control regulations in force in the state of THE BENEFICIARY.

3. The BENEFICIARY shall exempt EC financed projects from procedures requiring the transfer of the price of goods and/or services to EC contractors abroad through banks or financial institutions operating in Turkey.

ARTICLE 8 - TAXATION AND CUSTOMS

1. Taxes, customs and import duties and levies and/or taxes of equivalent effect shall be charged neither to the grant nor to the co-financing contribution provided by Turkey.

2. All imports by EC contractors shall be allowed to enter Turkey without being subject to customs or import duties, charges, VAT and the Special Consumption Tax or to any other similar tax, duties or charges. Such exemption shall only be applied to the imports in connection with the goods supplied and/or services rendered and/or works executed by the EC contractor under the EC contract. Turkey shall ensure that the imports concerned will be released from the point of entry for delivery to the EC contractors as required by the provisions of the contract and for immediate use as required for the normal implementation of the contract, without regard to any delays or disputes over the settlement of the above-mentioned duties, taxes or charges.

3. EC contractors shall be exempted from VAT for any service rendered or goods supplied or works executed under the EC contract. Goods supplied or services rendered or works executed by a contractor to the EC contractor shall also be exempted from VAT. Such exemption shall only be applied to the goods supplied or services rendered or works executed which are connected with the goods supplied or services rendered or works executed by the EC contractor under the EC contract.

Any EC contractor or contractor supplying goods and/or rendering services and/or executing works for an EC contractor who is entitled to the exemption, as provided in this Agreement, shall be entitled to offset or deduct any VAT paid in connection with the goods supplied and/or services rendered and/or works executed which are exempted from VAT, as provided in this Agreement, against any VAT collected by them for any of their other transactions. Should the EC contractor or contractor not be able to make use of this possibility, they shall be able to obtain a VAT refund directly from the tax administration in a maximum period of ten (10) days upon submission of a written request to the tax administration attaching the necessary documentation required under Turkish law for the refund of VAT.

Exemption from VAT shall also apply to any similar tax which may be instituted after the date of signature of this Agreement in addition to, or in replacement of, existing VAT.

The relevant tax authority shall provide EC contractors who are entitled to the exemption within this Agreement with a certificate confirming such exemption upon submission by the relevant EC contractor of a written request; the request should include documentation to confirm the identity and status of the requesting EC contractor. The tax authority shall deliver the certificate or refuse it upon justification within 30 calendar days maximum.

4. EC contracts shall not be subject in Turkey to stamp or registration duties, or to any other charge having an equivalent effect thereto, whether such charges exist or are to be instituted.

5. Expenditures of EC contractors shall be relieved from the Special Consumption Tax. This relief shall only be applied to the expenditure in connection with the goods supplied and/or services rendered and/or works executed by that EC contractor under the EC contract.

6. Natural persons not nationals and not residents of Turkey carrying out service and/or works and/or grant and/or twinning contracts financed by the Community and the eventual co-financing contribution provided by Turkey shall not be subject to income tax in Turkey for the income generated by this type of contract.

Legal persons will be subject to the same above provision provided that they do not have their permanent establishment or fixed base in Turkey.

Profit and/or income arising from EC contracts shall be taxable in Turkey in accordance with its tax system if the natural and/or legal persons making such profit and/or income have their permanent establishment or fixed base in Turkey according to the provisions of the applicable double taxation agreements as ratified by Turkey.

7. Personal and household effects imported for personal use by natural persons (and members of their immediate families) other than those recruited locally, carrying out tasks defined in service and/or works and/or grant contracts and/or twinning contracts or covenants shall be exempted from customs duties, import duties, taxes and other fiscal charges having equivalent effect, the said personal and household effects being either re-exported or disposed of in the state in accordance with the regulations in force in Turkey after termination of the contract.

8. Natural and legal persons importing professional equipment shall, if they so request, benefit from the system of temporary importation as defined by the national legislation of Turkey in respect of the said equipment.

9. Those benefiting from the MEASURES shall be exempted from "Inheritance and Transfer Tax" resulting from goods transferred to them without consideration in any way under the MEASURES.

10. In the implementation of these exemptions, Article 9 about the origin of materials and supplies will be applied.

11. Turkey shall issue the necessary secondary legislation to make the tax provisions established in this Agreement effectively applicable soon after this Agreement comes into force. Tax exemptions to be provided under this Agreement shall be on an ex-ante basis.

12. For the purposes of this Agreement, the term "EC contractors" shall be construed as natural and legal persons, supplying goods and/or rendering service and/or executing works and/or executing a grand contract under EC contract. The term "EC contractor" also covers pre-accession advisors, also known as resident twinning advisors, and experts included in a twinning covenant or contract.

The term "EC contract" means any legally binding instrument financed out of the grant and possible co-financing and signed by the EC or the CFCU or an Implementing Agency or a grant beneficiary.

TITLE IV - EXECUTION OF CONTRACTS

ARTICLE 9 - ORIGIN OF SUPPLIES

THE BENEFICIARY agrees that, save when otherwise authorized by THE COMMISSION, materials and supplies required for execution of contracts must originate in:

- for contracts approved under the Meda Regulation, the countries of the European Union, and the MEDA partner territories and countries eligible under the Meda Regulation;
- for contracts approved under the Pre-accession Regulation, the countries of the European Union, the MEDA partner territories and countries eligible under the Meda Regulation, the Candidate countries of Central and Eastern Europe eligible under the PHARE Regulation and the countries eligible under the CARDS Regulation.

ARTICLE 10-PAYMENT PROCEDURES

1. For MEASURES, tenders and contracts shall be drawn up either in EURO, or in accordance with the foreign exchange laws and regulations of THE BENEFICIARY in the currency of THE BENEFICIARY.
2. Invoices and payments shall be issued and made in the currency of the contract.
3. For contracts drawn up in local currency, the conversion into EURO obtained using the EURO rate fixed by the European Central Bank for the month in which the Contracting Authority has signed the contract, shall establish the maximum amount to be financed. Any exchange losses shall be borne by the BENEFICIARY.
4. THE BENEFICIARY and THE COMMISSION shall take all measures necessary to ensure execution of payments to contractors under the Financial Assistance within the shortest possible time.

TITLE V - GENERAL AND FINAL PROVISIONS

ARTICLE 11- CONSULTATION -DISPUTES

1. Any question relating to the-execution or interpretation of a specific Financing Agreement and/or these General Principles shall be the subject of consultation between THE BENEFICIARY and THE COMMISSION, leading, where necessary, to an amendment of the Financing Agreement.
2. Where there is a failure to carry out an obligation set out in the Financing Agreement and these General Principles, which has not been the subject of remedial measures taken in due time, THE COMMISSION may suspend the financing of THE MEASURE, after consultation with THE BENEFICIARY.
3. THE BENEFICIARY may renounce in whole or in part the execution of THE MEASURE. The Contracting Parties shall set out the details of the said renunciation in an exchange of letters.

ARTICLE 12 – NOTICE – ADDRESSES

1. Any notice and any agreement between the parties provided for herein must be the subject of a written communication referring explicitly to the number and title of THE MEASURE. Such notices or agreements shall be made by letter sent to the party authorized to receive the same, and sent to the address notified by the said party. In case of urgency, telefax, telegraphic or telex communications shall be permitted and deemed to have been validly served, provided that they are confirmed immediately by letter.
2. The addressees are set out in each Financing Agreement.

ANNEX B – ARBITRATION

Any dispute between the Contracting Parties, arising out of the Framework Agreement or a Financing Agreement, which is not settled by applying the procedures laid down in Article 11 of the General Principles of Cooperation, shall be submitted to arbitration by an Arbitral Tribunal as hereinafter provided.

The parties to such arbitration shall be THE BENEFICIARY on the one side and THE COMMISSION on the other side.

The arbitration tribunal shall consist of three arbitrators appointed as follows:

- one arbitrator shall be appointed by THE BENEFICIARY.
- a second arbitrator shall be appointed by THE COMMISSION
- the third arbitrator (hereinafter called "THE UMPIRE") shall be appointed by agreement of the parties or, if they shall not agree, by the Secretary-General of the United Nations.

Each arbitrator shall be appointed by the Parties within 30 days of the submission by one of the said Parties of the dispute to arbitration. This deadline may be extended by the common consent of the two Parties. If either side fail to appoint its arbitrator, such arbitrator shall be appointed by the Secretary General of the United Nations.

Arbitration procedures shall be agreed by the parties. Failing to have a mutual agreement thereto on arbitration procedures, UNCITRAL procedures will apply.

Should any arbitrator appointed in accordance with this provision resign, die or become unable to act, another arbitrator shall be appointed in the same manner as the arbitrator whose place he takes: such successor shall have all the powers and duties of the original arbitrator.

ANNEX C - SCOPE OF THE FRAMEWORK AGREEMENT (Article 1)

- Financing Agreements or any other instruments concluded between the Republic of Turkey and the EC under the Meda Council Regulation (EC) No 1488/96 of 23 July 1996 defining the rules relating to the implementation of Financial and Technical Cooperation to underpin economic and social reform under the EuroMediterranean partnership.
- National Pre-accession Financial Assistance Programmes for the Republic of Turkey concluded under Council Regulation (EEC) No 2500/2001 of 17 December 2001 concerning pre-accession financial assistance for Turkey or under any other Regulation amending or replacing this Regulation.
- Projects, actions and activities to be financed under the Framework Agreement on the General Principles for the participation of the Republic of Turkey in Community programmes as signed by the Republic of Turkey and the European Commission on 26 February 2002 and the relevant Memoranda of Understanding for specific programmes.
- EC-funded projects implemented or to be implemented in Turkey under other relevant EC Programmes such as MEDA, including Meda Regional Programmes, Regulation EC N° 764/2000 of 10 April 2000 regarding the implementation of measures to intensify the EC-Turkey customs union, and Regulation EC N° 257/2001 of the European Parliament and of the Council of 22 January 2001 regarding the implementation of measures to promote economic and social development in Turkey.

ANNEX - 2

GENERAL COMMUNIQUÉ ON TURKEY-EU FRAMEWORK AGREEMENT SERIES NO: 1

APPLICATION OF EXCEPTIONS OF VALUE ADDED TAX, SPECIAL CONSUMPTION TAX, STAMP TAX, INHERITANCE AND TRANSFER TAX IN DELIVERY OF GOODS, SERVICES, WORKS, AND TRANSACTIONS INCLUDED WITHIN THE SCOPE OF ACTIONS, ACTIVITIES, AND PROJECTS FINANCED BY THE EU OR JOINTLY BY TURKEY-EU IN ACCORDANCE WITH THE FRAMEWORK AGREEMENT SIGNED BETWEEN TURKEY AND THE EU:

The "Framework Agreement" on the implementation of financial assistance to be provided within the scope of the financial cooperation between the European Union and the Republic of Turkey signed between Turkey and the European Union (EU) for the purpose of setting out the rules concerning administrative cooperation between Turkey and the Community with regard to procurements of goods, services, and works, and transactions carried out within the scope of projects, activities and actions implemented through joint funding by Turkey-EU or funded by the EU has been found appropriate by the Turkish Grand National Assembly for ratification via law no.5303 dated 22.2.2005 published in the Official Gazette dated 26.2.2005 and numbered 25739, and has become effective upon the approval decision no 2005/8636 of the Council of Ministers on 17.3.2005 through promulgation in the Official Gazette dated 15.4.2005 and numbered 25787.

Principles and procedures regarding the implementation of tax exemptions in Article 6 of the said Agreement regulating the provisions related to tax exemptions, and Article 8 of Annex A concerning the General Principles of Cooperation are given below.

I-HISTORY AND FIELD OF APPLICATION OF TAX EXCEPTION:

In Article 1/ 2 of the Agreement; it is stated that the scope of the Agreement covers the MEASURES or set of MEASURES being or to be established under Council Regulation No 2500/2001 of 17 December 2001 and whose specific details will be set out in an Agreement to be agreed between the Community and Turkey, and the previously concluded MEASURES or set of MEASURES enshrined in Financing Agreements or other instruments under the MEDA Regulation and which are listed in Annex-C of the Agreement.

In the same Article, it is also explained that "measures" are considered to be Financing Agreements or programmes jointly agreed by Turkey and the European Community and/or European Community -funded projects to be implemented in Turkey in the context of MEDA and/or pre-accession assistance, as well as projects, actions and activities to be financed under the Framework Agreement on the General Principles for the participation of the Republic of Turkey in Community programmes which Turkey and the Commission signed on 26 February 2002 and the relevant Memoranda of Understanding for specific programmes, as well as European Community-funded projects to be implemented in Turkey under other relevant Community Programmes.

Accordingly, projects, activities and actions which are financed by the EU or jointly by Turkey and the EU, and which have been included under the scope of the Agreement with this Article and are defined as MEASURES, shall fall under the scope of tax exemptions stipulated in Article 6 of this Agreement and Article 8 of the General Principles of Co-operation in Annex A.

On the other hand, Article 6 of the Framework Agreement regulating tax exceptions in general as per article 6(3) of the Agreement, and Article 8 of the General Principles of Co-operation to which the former makes reference, included in Annex A of the Agreement regulating in detail the exceptions, shall be valid as of 10 September 2000.

II-IMPLEMENTATION OF VALUE ADDED TAX EXCEPTION:

Paragraph 2 of Article 8 in Annex A: General Principles of Co-operation that is annexed to the Agreement includes the following provision:

” All imports by EC contractors shall be allowed to enter Turkey without being subject to customs or import duties, charges, VAT and the Special Consumption Tax or to any other similar tax, duties or charges. Such exemption shall only be applied to the imports in connection with the goods supplied and/or services rendered and/or works executed by the EC contractor under the EC contract. Turkey shall ensure that the imports concerned will be released from the point of entry for delivery to the EC contractors as required by the provisions of the contract and for immediate use as required for the normal implementation of the contract, without regard to any delays or disputes over the settlement of the above-mentioned duties, taxes or charges”

Article 8 paragraph (3) of Annex A: General Principles of Co-operation includes the following provision;

“EC contractors shall be exempted from VAT for any service rendered or goods supplied or works executed under the EC contract. Goods supplied or services rendered or works executed by a contractor to the EC contractor shall also be exempted from VAT. Such exemption shall only be applied to the goods supplied or services rendered or works executed which are connected with the goods supplied or services rendered or works executed by the EC contractor under the EC contract.

Any EC contractor or contractor supplying goods and/or rendering services and/or executing works for an EC contractor who is entitled to the exemption, as provided in this Agreement, shall be entitled to offset or deduct any VAT paid in connection with the goods supplied and/or services rendered and/or works executed which are exempted from VAT, as provided in this Agreement, against any VAT collected by them for any of their other transactions. Should the EC contractor or contractor not be able to make use of this possibility, they shall be able to obtain a VAT refund directly from the tax administration in a maximum period of ten (10) days upon submission of a written request to the tax administration attaching the necessary documentation required under Turkish law for the refund of VAT.

Exemption from VAT shall also apply to any similar tax which may be instituted after the date of signature of this Agreement in addition to, or in replacement of, existing VAT.

The relevant tax authority shall provide EC contractors who are entitled to the exemption within this Agreement with a certificate confirming such exemption upon submission by the relevant EC contractor of a written request; the request should include documentation to confirm the identity and status of the requesting EC contractor. The tax authority shall deliver the certificate or refuse it upon justification within 30 calendar days maximum.”

According to Annex A/ Article 8 of the Agreement;

“The term “**EC contractors**” shall be construed as natural and legal persons, supplying goods and/or rendering service and/or executing works and/or executing a grand contract under EC contract. The term “EC contractor” also covers pre-accession advisors, also known as resident twinning advisors, and experts included in a twinning covenant or contract”.

“The term “**EC contract**” means any legally binding instrument financed out of the grant and possible co-financing and signed by the EC or the CFCU or an Implementing Agency or a grant beneficiary”

According to the above article of the Agreement, the goods supplied, services rendered or works executed for a contract beneficiary by a EC contractor within the scope of an EC Contract shall be held exempt from value added tax (VAT).

Similarly, this exemption shall also be applicable for goods supplied, services rendered or works executed by any supplier, in connection with goods supplied, services rendered or works executed by an EC Contractor within the scope of an EC Contract, in accordance with the conditions given below, to an EC contractor who is entitled to exemption as provided for in the Agreement and who holds a certificate proving such exemption.

EC contractors that execute grant contracts or supply goods, render services or execute works within the scope of an EC contract signed for the execution of projects, activities and actions that are funded by the EU or jointly by Turkey and the EU, shall request certificates by applying to the Ministry of Finance-General Directorate of Revenues with a petition accompanying a copy of the EC contract, an information form a sample of which is given in annex 1 and which is approved by the other Agency that is party to the EC contract or by the Central Finance and Contracts Unit, confirming their identifications and statuses.

If found eligible, the EC contractors applying to the General Directorate of Revenues of the Ministry of Finance shall be given an official opinion (*özelge*), and with these opinions, the EC contractors will be able to apply to their relevant tax offices and acquire a VAT Certificate a copy of which is given in annex-II and which will be valid for the period stated in the contract.

EC contractors that do not have taxpayer registries can apply to the General Directorate of Revenues of the Ministry of Finance with the above listed documents and can directly get their VAT certificates from this Section.

The certificates must be provided to EC contractors within 30 days following their application with necessary documents.

A copy of the certificates given by tax offices shall be sent to the General Directorate of Revenues of the Ministry of Finance within 15 days following the granting of the certificate to the taxpayer.

The EC contractors shall first of all make contracts with suppliers for goods, services or works they will procure in connection with goods, services or works they will supply/render/execute within the scope of the EC contract; and if it is confirmed by the beneficiary that the goods, services and works that are the subject of the contract are within the scope of the EC contract to which the contractor is a party, then the EC contractor shall clearly state in this contract that no VAT will be imposed on the goods supplied, services rendered or works executed. The supplier shall not calculate VAT only if the beneficiary submits the contract made with the approved contractor and the certificate given to the contractor, and only after taking and maintaining a copy of the said contract and certificate and by making reference to the contract and the Framework Agreement in the invoice or other sales documents he/she furnishes.

In imports, VAT-free import shall be possible only if the beneficiary confirms with a list that each import item is within the scope of the EC contract, and such list and the certificate granted to the contractor are submitted to the relevant Customs Administration. Only on that condition shall the VAT not be calculated, with a written reference to the EC contract and the Framework Agreement on the receipt issued by the relevant Customs Administration, and the Customs Administration shall keep a copy of the submitted list and certificate.

EC contractors can acquire the Depreciable Economic Assets which they will supply in connection with the goods, services or works they will supply/render/execute within the scope of an EC contract, without VAT according to the principles set forth above, only to the extent that such assets include only the assets used within the scope of the EC contract and if it is provided for that such assets will be delivered to the beneficiary against no cost at the end of the EC contract. However, in such case, in the contract that the contractor will conclude additionally with the supplier and which will be approved by the beneficiary, it will explicitly be stated that upon the termination of the EC contract such asset will be transferred to the beneficiary against no cost.

In case these Depreciable Economic Assets are to be used in works other than those included in the EC contract, there are two options for EC contractors. Firstly, EC contractors may purchase the said Depreciable Economic Assets by paying the relevant VAT in the beginning and then have the imposed VAT discounted from the VAT amounts calculated on other taxable proceedings. However, in case at the end of the EC contract a portion of the VAT incurred due to said assets remains undiscounted, the EC contractors shall request the refunding of such portion in accordance with the principles stated below, provided that it does not exceed the amount of VAT incurred for the portion that corresponds to the proportion of the duration of use of such asset under the EC contract to the depreciation period designated for such asset. As an alternative, when purchasing these assets, the EC contractors may make the purchase without paying for the proportion of the period of use provided for these assets under the EC contract to the depreciation periods set by these assets, and only paying the remaining VAT. In such a case, the EC contractor who makes a contract with the supplier shall also obtain a confirmation as to the duration for which such asset can be used under the EC contract, when getting the contract confirmed by the beneficiary.

However, for each purchase under YTL 2,000, VAT exception shall be applied automatically through submittal of certificate, without any requirement to make a contract with the supplier and have it approved by the beneficiary authority. Within this scope, every month the contractors shall draw up a list with regard to the purchases they made under VAT exception practices, showing what kind of goods, services or works they have purchased, from whom, in what quantities and amounts they have made the purchase, and the number and date of the invoices relating to these purchases, and they shall have this list approved by the beneficiary with a confirmation that such expenses are within the scope of the EC contract. Suppliers that deliver VAT-free goods, services or works within that scope shall take and keep a photocopy of the certificate submitted to them, and shall not calculate any VAT in the invoice or similar sales certificates they will issue, with a reference to the EC contract and the Framework Agreement.

The EC contractors that procure goods, services or works via such certificate without paying VAT shall submit a table showing their titles, tax identification numbers; the types, amounts, invoice dates and numbers of goods and services and works they procured without paying VAT; and the titles, tax identification numbers of taxpayers from whom they have procured goods, services and works, every three months following the acquisition of the certificate, to their registered tax office together with their value added tax declarations or, in case they are not registered as tax payers, directly to the Ministry of Finance-General Directorate of Revenues.

An EC contractor or any supplier that delivers goods and/or services and/or works to an EC contractor that has earned the right to exemption as provided for in this Agreement, is entitled to discount the value added tax incurred with regard to goods or services or works delivered exempt from VAT as provided for in this Agreement, from the VAT collected from other proceedings.

Since this arrangement constitutes a full exemption, in case the taxes incurred due to deliveries and services included within the scope of exception cannot be compensated for through discounting, such remaining portions shall be refunded to suppliers/contractors in cash or via offsetting. In-cash or offset-based refunding transactions shall be carried out based on the refund request petitions submitted together with the declarations of the relevant period for which the transactions that are under exception are being declared. The suppliers/contractors that will file refund requests shall attach to their petitions the list of discountable VAT (separately for activities carried under EC contract and other activities), and if they are EC contractors, a copy of their VAT exception certificates, or in the case of suppliers a copy of the contract signed with the EC contractor approved by the beneficiary authority, the originals or photocopies of invoices and receipts regarding delivery/procurements of goods, services or works under the Agreement, and the table of incurred VAT. Refund requests shall be filed to the relevant registered tax offices, or if there are no registered tax offices, then to the Ministry of Finance – General Directorate of Revenues.

The evaluation of cash or offset-based refund requests shall be finalized within maximum 10 days within the framework of the principles applicable for value added tax arising from exports as stipulated in the General Communiqué^[1] on Value Added Tax Serial No. 84. The limits provided for exports shall also be applicable for cases where a certified public accountant attestation report is submitted for refund purposes.

However, in case of extension of the EC contract due to any reason or in case of amendments to the EC contract due to additional works, the EC contractor shall apply to the General Directorate of Revenues with the new contract and the previously given VAT Exception Certificate, together with a petition, in order to get a new certificate.

The above-mentioned principles shall also apply to suppliers and EC contractors that deliver/purchase goods and services or works within the framework of projects, activities, actions included under this Agreement that have started before the effective date of this agreement and are still continuing as of the effective date of this Agreement.

III-IMPLEMENTATION OF THE SPECIAL CONSUMPTION TAX (excise duty) EXCEPTION:

Paragraph 5 of Article 8 of Annex A-General Principals of Cooperation attached to the Agreement includes the following provision:

“Expenditures of EC contractors shall be relieved from the Special Consumption Tax. This relief shall only be applied to the expenditure in connection with the goods supplied and/or services rendered and/or works executed by that EC contractor under the EC contract”

In general, EC contractors shall purchase the goods subject to Special Consumption Tax (SCT) that they will procure in connection with the goods or services or works they will supply/render/execute under the EC contract, by initially paying the relevant SCT. However, they shall prepare lists of the goods they purchased under this scope, on a quarterly basis, and have it approved by the beneficiary that the listed purchases are within the scope of the EC contract. On a quarterly basis, the EC contractors may apply to their registered tax offices, or to the Ministry of Finance-General Directorate of Revenues in case they do not have a registered tax office, for refund of SCT imposed on purchases they made and calculated by themselves in a list, with a SCT refund request petition accompanied by the list of SCT-imposed purchases approved by the beneficiary, and the originals or certified copies of the invoices or receipts related to such purchases.

On the other hand, including goods and works that will be supplied and delivered under the EC contract, goods can be supplied without SCT payment provided that a contract is concluded with the supplier for the provision of goods directly to EC contractors from the SCT payers and that the beneficiary confirms that the goods, which are the subject of the contract, fall under the scope of the EC contract. The supplier shall not calculate any SCT only if a beneficiary-approved copy of the contract signed with the contractor is submitted, and only after taking a copy of the said contract and including a reference to the relevant EC contract and EU Framework Agreement in the invoice or other similar sales document it issues.

Concerning imports, the SCT shall not be paid in cases where the beneficiary approves through a list that each import process is under the scope of the EC contract, and submits one copy of that list, as well as the EC contract borne by the contractor, to the relevant Customs Administration. However, in such a case, in the receipt arranged by the relevant Customs Administration the VAT shall not be calculated by making reference to the EC contract and the Framework Agreement, and the relevant customs administration shall preserve one copy of the submitted list and EC contract.

For Depreciable Economic Assets that they will procure directly from SCT payers in connection with the goods, services or works they will supply/render/execute under the EC contract, the EC contractors shall be able to purchase such assets without paying the SCT only in case they are assets that will be used solely within the

scope of the EC contract and if the transfer of such assets to the beneficiary against no cost at the end of the EC contract is provided for in the contract. Therefore, the EC contractor that makes a contract with a supplier shall have the beneficiary confirm in the contract that the goods fall under the scope of the EC contract, and that they shall be transferred at the end of the contract by the contractor to the beneficiary against no cost. The supplier shall not calculate any SCT only if a beneficiary-approved copy of the contract signed with the contractor is submitted, and only after taking a copy of the said contract and including a reference to the relevant EC contract and EU Framework Agreement in the invoice or other similar sales document it issues.

In case such Depreciable Economic Assets are to be used in works other than those included in the EC contract, there shall be two alternatives for EC contractors. Firstly, EC contractors may purchase the said Depreciable Economic Assets by paying the relevant SCT in the beginning and then request refund in accordance with the principles stated herein for the portions corresponding to the proportion of the duration of use of such asset under the EC contract to the depreciation period designated for such asset. As an alternative, when purchasing these assets, the EC contractors may make the purchase without paying for the SCT corresponding to the proportion of the period of use provided for these assets under the EC contract to the depreciation periods set for these assets, and only paying the remaining SCT. In such a case, the EC contractor who makes a contract with a supplier shall also obtain a confirmation as to the duration for which such asset can be used under the EC contract, when getting the contract attested by the beneficiary. The supplier who is submitted a beneficiary-approved contract shall not calculate any SCT, and shall take a copy of the said contract and include a reference to the relevant EC contract and Framework Agreement in the invoice or other similar sales document it issues.

In SCT refund requests made on a quarterly basis, the in-cash or offset-based refund requests shall be processed within the framework of the principles applicable for value added tax arising from exports as stipulated in the General Communiqué on Value Added Tax Serial No. 84. The limits provided for exports shall also be applicable for cases where a certified public accountant attestation report is submitted for refund purposes

V-IMPLEMENTATION OF STAMP TAX EXCEPTION:

Paragraph 4 of Article 8 of Annex A-General Principles of Cooperation, annexed to the Agreement, includes the following provision:

“EC contracts shall not be subject in Turkey to stamp or registration duties, or to any other charge having an equivalent effect thereto, whether such charges exist or are to be instituted.”

In that regard, provided that it is limited to the amount included in the contract funded through grants and probable joint funding, the EC contracts that are legally binding and signed by EC or CFCU or an Implementory Agency or a grant beneficiary, shall be held excepted from stamp tax and registry fees.

VI-APPLICATION OF INHERITANCE AND TRANSFER TAX EXCEPTION:

Article 8 paragraph 9 of Annex-A: General Principles of Cooperation, attached to the Agreement, includes the following provision;

“Those benefiting from the MEASURES shall be exempted from “Inheritance and Transfer Tax” resulting from goods transferred to them without consideration in any way under the MEASURES.”

Hence, with regard to properties transferred to them free of charge in any way under the MEASURES defined in this Communiqué and included in Article 1/2 of the Agreement, the beneficiaries of these MEASURES shall be held exempt from inheritance and transfer tax.

Paragraph F of the Communiqué²¹ with the serial number 85 has been abolished.

Hereby communicated.

This message may contain personal data and other confidential data that are entrusted to the recipients specified in the header of the message. The recipient(s) of this message shall not process the present message in ways that contradict the European legislation on the protection of personal data or jeopardise the confidentiality of the message content. If this message has been received in error, please notify the sender of the message or forward the message to postmaster@cec.eu.int along with a short explanation. Whilst the Commission aims to keep its network free from viruses, you are strongly encouraged to check this e-mail and attachments to it for viruses, as the Commission accepts no responsibility with regard to any computer virus transferred by way of this e-mail.

^[1] Issued in the Official Gazette No 24592 of 23.11.2001.

^[2] Issued in the Official Gazette No 24700 of 19.03.2002.

ANNEX - 3

**INFORMATION FORM
CONCERNING EC CONTRACTS AND EC CONTRACTORS WANTING TO BENEFIT FROM THE TAX
EXEMPTIONS STIPULATED IN ARTICLE 8 OF THE FRAMEWORK AGREEMENT FOUND ELIGIBLE FOR
RATIFICATION THROUGH LAW NO: 5303**

NAME/TITLE OF THE CONTRACTING AUTHORITY	CFCU
NAME/TITLE OF THE FINANCING PARTY	European Commission
NAME/TITLE OF THE BENEFICIARY/USER	
DATE AND NUMBER OF THE FINANCING AGREEMENT	
NAME/TITLE OF THE EC CONTRACTOR	
THE CONTRACT'S	
DATE AND NUMBER	Date of the Endorsment of twinning contract by ECD:
NAME-SURNAME OF ALL CONTRACTORS UNDERSIGNING THE CONTRACT	
PLACE/VENUE OF IMPLEMENTATION	TURKEY
DATE OF TENDER	-
AMOUNT	Total budget of the project:
DATE OF APPROVAL OF PROPOSAL	-
CONTRACT START DATE	Date of the Endorsment of twinning contract by ECD:
DURATION OF CONTRACT	This period includes the implementation period (number of months-as per work plan+ 3 moths)
SUBJECT OF THE CONTRACT	Name of the project
EC CONTRACTOR'S	
TAX OFFICE	-
TAX NUMBER	-
WORK ADDRESS	

TELEPHONE/ FAX/ E-MAIL / WEB ADDRESS	
NAME(S)/TITLE(S) OF AUTHORISED PERSON(S)	

EC CONTRACTOR
Authorised signatures

CONTRACTING AUTHORITY
Central Financing and Contracting Unit

ANNEX-4

T.C.

MALİYE BAKANLIĞI

GELİRLER GENEL MÜDÜRLÜĞÜ

**Türkiye ile Avrupa Birliği arasında imzalanan ve 5303 Sayılı Kanun ile
Onaylanan Çerçeve Anlaşma Hükümleri Çerçevesinde
KATMA DEĞER VERGİSİ İSTİSNA SERTİFİKASI**

Tarih : ... / ... /
Sayı :

İzin Verilen AT Yüklenicisinin

Adı Soyadı (Unvanı) :

Vergi Dairesi :

Vergi Kimlik Numarası :

**AT Sözleşmesine Konu Yardım
Programının Adı** :

AT Sözleşmesi Referans No ve Tarihi :

AT Sözleşmesinin Başlangıç ve Bitiş Tarihi :

AT Sözleşmesinde Yazılı Alımların Tutarı :

Bakanlık Özelgesinin Tarih ve Sayısı :

Yararlanıcı Kurum :

Yukarıda kimlik bilgileri yer alan'nin Çerçeve Anlaşma'nın eki EK A/8-2,3. maddesi kapsamında yukarıda belirtilen AT Sözleşmesi çerçevesinde ve Sözleşme süresi içinde, tedarikçi ile sözleşme yapması ve bu sözleşme konusu mal, hizmet ve işin AT Sözleşmesi kapsamında olduğunun yararlanıcı tarafından onaylanması halinde, bu sözleşmede yazılı mal, hizmet ve iş için katma değer vergisi tahsil edilmez.

2.000 YTL'nin altında yapılan alımlarda, tedarikçi ile sözleşme yapma şartı ve yararlanıcı kurum onayı aranmaksızın, doğrudan bu belgenin ibrazı ile KDV istisnası uygulanır.
Onaylayan

ANNEX 5-

LAW ON THE WORK PERMIT FOR FOREIGNERS

Law No	:4817
Date of enactment	:27.02.2003
The Official Gazette Publication Date	:06/03/2003
The Number of The Official Gazette	:25040

PART ONE

Objective, Scope and Definitions

Objective

Article 1- Objective of this Law is to regulate the work of foreigners in Turkey with a system of work permit and to specify the rules regarding the working permits to be given to these foreigners.

Scope

Article 2- This Law,

Comprises the foreigners working dependently or independently in Turkey, foreigners that are having on-the-job training and the real and judicial persons that employ foreigners,

- that are included in the scope of the second sentence of the 29th article of the Turkish Citizenship Law number 403 and the 13th article of the Press Law number 5680 and the Decree on the Organization and Tasks of the General Directorate of Press and Information number 231,

- that are given working permission or that are employed on the basis of the authority given by law by the ministries, public institutions and establishments and

- other than the foreigners that are exempted from working permission taking into consideration the principles of reciprocity, international law and European Union laws .

Definitions

Article 3- In this Law;

Ministry : signifies the Ministry of Labor and Social Security,

Foreigner : signifies the person that is not a Turkish citizen as per the Turkish Citizenship Law number 403,

Dependent employee : signifies the foreigner that works against wage, salary, commission, etc. at the disposal of one or more employer that has a real or judicial identity.

Independent Employee : signifies the foreigner that works for and on the account of himself/herself, whether he/she employs other persons or not.

PART TWO

Obligation of Getting Permission and Authority of Giving Permission

Obligation of Getting Permission and Authority of Giving Permission

Article 4- Unless otherwise provided in the bilateral or multi-lateral agreements to which Turkey is a party, the foreigners are obliged to get permission before they start to work dependently or independently in Turkey.

In cases where the country's benefits require or depending on the force majeure, the working permission may be given after starting to work, provided that information is given to the relevant authority before starting to work, on condition that working period will not exceed one month and the Ministerial approval has been obtained.

PART THREE

Working Permissions and Working Permission Exemptions and Restrictions

Working permission for a definite period of time

Article 5- Unless otherwise provided in the bilateral or multi-lateral agreements to which Turkey is a party, working permission for a definite period of time is given to be valid for at most one year, taking into consideration the situation in the business market, developments in the labour life, sectorial and economic conjuncture changes regarding employment, according to the duration of residence permit of the foreigner and the duration of the service contract or the work, to work in a certain workplace or enterprise and in a certain job.

After the legal working duration of one year, duration of the working permit may be extended up to three years, on condition of working in the same workplace or enterprise and in the same job.

At the end of legal working duration of three years, duration of the working permit may be extended up to six years, on condition of working in the same profession and at the disposal of a desired employer.

Working permission for a definite period of time may be given also to the, spouses and dependent children, who have come together with the foreigner or afterwards, on condition that they have resided with the foreigner legally and uninterruptedly for at least five years.

The Ministry is entitled to expand or restrict the geographical validity area of the definite period of time working permission.

Working permission for an indefinite period of time

Article 6- Unless otherwise provided in the bilateral or multi-lateral agreements to which Turkey is a party, working permission for an indefinite period of time may be given to the foreigners that have resided in Turkey legally and uninterruptedly for at least eight years or that have legally worked for total six years, without taking into consideration the conditions in the business market and the developments in the working life and without restricting to a certain enterprise, profession, civil or geographical area.

Independent working permission

Article 7- Independent working permission may be given by the Ministry to the foreigners, who will work independently, on condition that they have resided in Turkey legally and uninterruptedly for at least five years.

Exceptions

Article 8- Unless otherwise provided in the bilateral or multi-lateral agreements to which Turkey is a party,

Without being dependent to the durations provided in this Law, working permission may be given;

a) To foreigners, who are married with a Turkish citizen and live in Turkey with their spouses with marriage bond, or to foreigners, who have settled in Turkey after their marriage bond has finished after at least three years, and to the children thereof from a Turkish citizen spouse,

- b) To those who have lost their Turkish Citizenship within the framework of the 19th, 27th and 28th articles of the Turkish Citizenship Law number 403 and their subordinates,
- c) To foreigners that were born in Turkey or have come to Turkey before reaching their majority according to their national laws, if they don't have a nation, according to the Turkish legislation and that have graduated from vocational school, high school or university in Turkey,
- d) To foreigners that are accepted as an emigrant, refugee or nomad according to the Residence Law number 2510,
- e) To citizens of the countries that are a member of the European Union and to the spouses and children thereof who are not citizens of the countries that are a member of the European Union,
- f) To those who are working at the service of the diplomats, administrative and technical personnel that are commissioned in the foreign governments' embassies and consulates in Turkey and in the representations of the international establishments, and to the spouses and children of the diplomats and administrative and technical personnel commissioned in the embassies, consulates and representations of the international establishments in Turkey, provided that they are within the framework of the principle of reciprocity and they are restricted with the duration of the commission,
- g) To foreigners who will temporarily come to Turkey for a period of over one month with the aim of scientific and cultural activities, and for a period of over four months with the aim of sports activities,
- h) To foreigners at the position of key personnel to be employed in the works of goods and services purchase, having a work made or operating a facility, with contract or tendering procedures by the Ministries and public institutions and establishments authorized by law.

Durations to be included in the legal working period and durations deemed an interruption in residence

Article 9-Annual leaves, durations from which occupational accident and disease, sickness and temporary physical disability allowances and unemployment insurance allowances are taken, are included in the legal working period.

The foreigner's being outside Turkey, on condition that it doesn't exceed total six months, does not interrupt the working period. However, the duration passed outside Turkey is not considered within the working period. Residence of the foreigner, who is neglectful in extending his/her residence permit for more than six-month period although he/she is in Turkey, is considered as a deduction from the aspect of working permit.

Confirmation certificate for working permission exemption

Article 10- Confirmation certificate for working permission exemption is given by the Ministry to the foreigners upon their request, who are exempted from working permission, without prejudice to the rights provided by the bilateral or multi-lateral agreements to which Turkey is a party

Restricting the working permission

Article 11- Without prejudice to the rights provided by the bilateral or multi-lateral agreements to which Turkey is a party and within the framework of reciprocity principle, the working permissions may be restricted for agriculture, industry or service sectors, a certain profession, job or civil and geographical area, for a definite time, in cases where conditions in the business market and developments in the labor life, sector and economic conjuncture conditions regarding employment require.

PART FOUR

Giving, Extending, Rejecting, Canceling the Permissions and Taking Legal Actions

Giving or Extending the Permissions

Article 12- Foreigners residing out of Turkey make their working permission applications to the Republic of Turkey representations in the country where they are. The representations forward these applications directly to the Ministry. The Ministry assesses the applications in accordance with the 5th article having taken the opinions of the relevant authorities; gives working permission to the

foreigners whose situation is deemed appropriate. This permission is valid only when the required working visa and residence permission is taken. The foreigners, who have been issued working permission certificate, are obliged to request visa to enter the country within the latest ninety days from the date of taking this certificate, to apply to the Ministry of Interior Affairs to take residence permission within the latest thirty days from the date they have entered the country.

Foreigners that have valid residence permission in Turkey or their employers are entitled to make their application directly to the Ministry.

The working permissions are given and extended in accordance with this Law and provisions of the regulations issued according to this Law, upon the written request of the foreigners that have residence permission or their employers.

The applications are answered within at most ninety days by the Ministry.

Getting opinion from the relevant authorities

Article 13- Working permissions are given to the foreigners regarding the professions, arts or jobs that they may work at, in accordance with the conditions brought by this Law is given by the Ministry getting the opinions of the relevant authorities including vocational competency.

Provisions which are included in other laws concerning the jobs and professions in which the foreigners won't be entitled to work are reserved.

Rejection of permission request

Article 14- Request for working permission or prolongation of working permission is rejected in case;

- a) The situation in the business market and developments in the labor life and sector and economic conjuncture changes regarding employment are not appropriate to give working permission,
- b) There is a person in the country with the same quality for a period of four weeks to perform the applied job,
- c) The foreigner doesn't have a valid residence permission,
- d) The foreigner, whose permission request for a workplace, enterprise or profession is rejected, re-requests permission in one year from the date of his/her request for the same workplace, enterprise or the same profession,
- e) Working of the foreigner forms a threat for the national security, public order, general security, public interest, general ethics and general health.

Cancellation of the working permission

Article 15- In case the foreigner works against the restrictions stated in the 11th and 13th articles or in case it is determined afterwards that one of the conditions stipulated in the 14th article exists or that the foreigner or his/her employers have given deficient or wrong information in the working permission request petition, the Ministry is entitled to cancel the working permission it had given and informs the related Ministry about the situation.

Invalidity of the working permission

Article 16- The working permission becomes invalid in occurrence of any of the following situations, other than its expiration;

- a) Where the foreigner's residence certificate becomes invalid or its validity term cannot be extended for any reason,
- b) Where the validity term of the foreigner's passport or of the certificate that substitutes a passport cannot be extended, (except the situation where the appropriate opinions of the Ministry of Interior or Foreign affairs exists)
- c) Where the foreigner stays abroad for more than six months uninterruptedly except force majeure reasons,

Right of taking legal actions

Article 17- The Ministry notifies its resolution regarding the rejection of request of giving or extending working permission, cancellation of working permission or invalidity of the working permission, to the foreigner or to his/her employer, if any, in accordance with the provisions of Notification Law number 7201.

The interested parties may object to against the decision of the Ministry within thirty days from the date of notification. Administrative judgment may be applied to in case the objection is rejected by the Ministry.

PART FIVE

Obligation of Notification, Inspection and Regulatory Authority and Penal Provisions

Obligation of Notification

Article 18- a) The independently working foreigners are obliged to inform the situation to the Ministry within at most fifteen days, from the date they have started working and from the end of the work,

b) The employers that employ foreigners are obliged to inform the situation to the Ministry within at most fifteen days when he/she has started to work, in case he/she doesn't start working within thirty days from the date when the working permission was given, from the end of this date and from the date when the service contract was terminated for any reason.

Giving information to the Ministry

Article 19- The ministries and the public institutions and establishments that are authorized to give working permission to the foreigners notifies all information about the foreigner to the Ministry within at most thirty days from the date they have given the working permission, they have extended the working duration or they have cancelled the working permission and the ministries and public institutions and establishments that employ foreigner from the date when they have started to employ the foreigner.

Inspection authority

Article 20- The issue whether the foreigners and employers, included within the scope of this Law, fulfill their obligations arising from this Law, is inspected by the Ministry labor inspectors and Social Insurances Institution insurance inspectors.

The inspection and audit members of the departments included in the general budget and the administrations with added budget inspect also whether the employers that employ foreigners and the foreigners fulfill their obligations arising from this Law, during any kind of audit and inspections they will perform in the workplaces in accordance with their legislations. The inspection results are also notified to the Ministry.

Penal provisions

Article 21- Independently working foreigner and their employers, who don't fulfill their obligation of notification according to article 18 within due time, are fined with an administrative penalty of two hundred and fifty million liras, for each foreigner.

The foreigner that works dependently without a working permission is fined with an administrative penalty of five hundred million liras.

An administrative penalty of two billion five hundred million liras is given to the employer or employer representatives for each foreigner that doesn't have working permission. In this case, the employer or representative of employer is obliged to cover the accommodation expenses of the foreigner and his/her spouses and children, if any, the expenditures required for them to return to their countries and their health expenses when required.

In case of repeated actions mentioned in the first, second and third paragraphs, the administrative penalties are applied as one fold increased.

Administrative penalty of one billion liras is given to the foreigner that works independently without having a working permission given in accordance with this Law and decision is taken by the Ministry area directors to have his/her workplace or workplaces, if any, closed and the situation is informed to the governorship to have this decision implemented. In case it is repeated, administrative penalty is applied as one fold increased besides having the workplace or workplaces closed, if any.

The administrative penalty stipulated in this Law is notified to the relevant persons in accordance with the provisions of Notification Law number 7201 by the Ministry area directorate, provided that its reason is indicated. The administrative penalties are paid to the tax or finance offices within seven days from the date of notification. The relevant persons are entitled to object to this penalty by the authorized court of justice within this time. The application doesn't cease the following up and collection of the penalty.

The foreigners working dependently and independently and the employers that employ foreigners, fined with administrative penalty according to this Law are notified to the Ministry of Interior Affairs.

Provisions of Law on Procedure of Collection of Public Receivables number 6183 are applied in the following-up and collection of the administrative penalties and other receivables unpaid in the due time according to this Law.

Regulations

Article 22- Procedures and bases regarding giving, restricting and canceling every kind of working permission, the foreigners to be exempted from working permission and how the notification obligations are to be fulfilled are arranged according to the regulations to be issued according to this Law.

The regulations regarding the implementation of this Law is issued within six months following the publishing date of the Law, jointly by the Ministry, Ministry of Interior Affairs, the Ministry of Foreign Affairs, the Ministry of Finance, the Ministry of Public Works and Settlement, the Ministry of Health, the Ministry of Tourism, the Undersecretariat of State Planning Organization, the Undersecretariat of Treasury, the Undersecretariat of Navigation and the Undersecretariat of Foreign Trade and by taking the opinions of other ministries, public institutions and establishments and the occupational associations having the characteristic of a public institution that are deemed relevant.

Employing foreigners in the foreign capital investments

Article 23- The foreigners that are wanted to be employed in companies and enterprises established within the scope of the Law on Promotion of Foreign Capital number 6224 can be employed with the working permission given by the Ministry within the framework of the procedures and bases to be determined with the regulations to be issued jointly with the Undersecretariat of Treasury.

PART SIX

Amendments made in some Laws

Article 24- Personnel given in the Annex (1) having been established and added to the section related to the Ministry of Labour and Social Security in the annexed tabulated list (I) of the Decree No.190 which has the power of law .

Article 25- The following paragraph has been added as paragraph (h) to the 9th article of the Law on Organization and Duties of the Ministry of Labor and Social Security dated 9/1/1985 and number 3146 and the present paragraph (h) has been continued as paragraph (i).

“h) Performing the works stipulated in the Law on Work Permit for Foreigners,”

Article 26- 34th article of the the Law on the Chambers of Turkish Engineers and Architects dates 27/1/1954 and number 6235 has been changed as follows.

“Article 34- Foreign contractors or foreign enterprises are entitled to employ foreign expert with the working permission given by the Ministry of Labor and Social Security having taken the opinion of the Ministry of Public Works and Settlement and the Union of Chambers, in the works regarding engineering or architecture they undertake independently of with domestic institutions against State departments and public and private institutions and individuals in Turkey on condition that it is limited with the scope of that work .”

Article 27- 35th article of the Law number 6235 has been changed as follows.

“Article 35- In the works that are not included in the scope of article 34, foreign engineers and architects and superior architects can be employed with the working permission given by the Ministry of Labor and Social Security, having taken the opinions of the Ministry of Public Works and Settlement and the Union of Chambers.”

Article 28- 119th article of the Petroleum Law dated 7/3/1954 and number 6326 has been changed as follows.

“Article 119- Petroleum right owners are entitled to employ foreign administrative and vocational personnel and expert personnel with the working permission given by the Ministry of Labor and Social Security, having taken the opinions of the Ministry of Energy and Natural Resources and Ministry of Interior Affairs.”

Article 29- The following paragraph has been added, as to come after the fourth paragraph of the article 21st of the Law on Private Education Institutions dated 8/6/1965 and number 625.

“Foreigners that shall work within the scope of this Law are subject to the provisions of Law on the Work Permit for Foreigners”.

Article 30- 3rd article of the Law on Turkish Raced Foreigner’s Freely Performing their Professions and Arts, Being Employed in Public, Private Institutions and Workplaces dated 25/9/1981 and number 2527 has been changed as follows.

“Article 3- For the Turkish raced foreigners to work or to be employed in the professions, arts and jobs that the Turkish citizens are allowed to do, provided that they bear the qualities required in the special laws and that they fulfill the requirements, the Ministry of Labor and Social Security gives permission having taken the opinions of the Ministries of Internal and Foreign Affairs and of the other relevant ministries and institutions, according to this Law and the Law on Work Permit for Foreigners.”

Article 31- First sub-paragraph of paragraph (a) of the 18th article of the Law on Promotion of Tourism dated 12/3/1982 and number 2634 has been changed as follows.

“Foreign expert personnel and artisans may be employed in the certificated enterprises with the permission given by the Ministry of Labor and Social Security, having taken the opinion of the Ministry and the Ministry of Internal Affairs.”

Article 32- The below sub-paragraph has been added to the 26th article of the Law number 2634.

“Foreigners that will carry out activities within the scope of the first paragraph are subject to the provisions of the Law on Work Permit for Foreigners.”

Article 33- Title of the tariff number (6) related to the Law on Fees dated 2/7/1964 and number 492 has been changed as follows.

“Passport, visa, residence permission, Ministry of Foreign Affairs approval fees and working permission certificate fees.”

Article 34- The below table has been added to the end of the tariff number (6) related to the Law number 492.

“IV- Working Permission Certificates to be given to the Foreigners:

1-Working permission certificate for a definite period of time:

a) Up to 1 year (including 1 year) TL 50.000.000.-

b) Up to 3 years (including 3 years) TL 150.000.000.-

Duration extensions are also subject to fee in the same amount.

2- Working permission certificate for an indefinite period of time: TL 250.000.000.-

3- Independent working permission certificate: TL 500.000.000.-”

The Ministry of Foreign Affairs is authorized to determine the working permission certificate fees, taking into consideration the principle of reciprocity.

PART SEVEN

Temporary and Final Provisions

Repealed Provisions

Article 35- The Law on Arts and Services Allocated to the Turkish Citizens in Turkey dated 11/6/1932 and number 2007 has been abolished.

Temporary Article 1 – The working permissions given to the dependently or independently working foreigners, in accordance with the provisions of the legislation prior to the date when this Law entered into force are valid till the end of their expiration dates as long as they are not cancelled by the Ministry or they don't become invalid in accordance with this Law.

Temporary Article 2 – The information of the foreigners to whom working permission is given or who are employed by the public institutions or establishments before the date when this Law entered into force are informed to the Ministry within ninety days from the entry into force of this law, by the authorities that give the permission.

Temporary Article 3 – The authorized public institutions and establishments before the date when the Law entered into force give the permissions of the foreigners whose working permission applications were made before the date when this Law entered into force and whose processes continue and they inform the required information to the Ministry within thirty days from the date of issue of working permission.

Entry into Force

Article 36- The Article 24th of this law enters into force from the date of its publication and the others six months after its publication.

Execution

Article 36- The Council of Ministers executes the provisions of this Law.

Implementing Regulations for the Law on Work Permits of Foreigners

SECTION ONE General Provisions

PART ONE Objective, Scope, Basis and Definitions

Objective and Scope

Article 1- The objective of the present Regulations is to arrange the procedures and principles related to the granting, restriction, annulment of all kind of work permits, foreigners to be kept exempt from the work permit as well as how to fulfil the advice liabilities, of foreigners to work in Turkey, in the framework of the Law on Foreigners' Work Permits number 4817.

Basis

Article 2- The present Regulations has been prepared based on article 22 of the Law on Foreigners' Work Permits number 4817.

Definitions

Article 3- As for the application of the present Regulations:

Ministry shall mean the Ministry of Labour and Social Security,

Law shall mean the Law on Foreigners' Work Permits Number 4817,

Regulations shall mean the Application Regulations for the Law on Foreigners' Work Permits,

Legal Working shall mean working with social security premiums being paid or exempt, along with the liabilities arranged by the legally granted work permit, residence and other relevant laws as well as regulation provisions,

Residing together shall mean residing under the same roof in accordance with the provisions of the Civil Law,

Relevant Authorities shall mean the related Ministries, public institutions and establishments as well as professional institutions with the characteristic of a public institution,

Academical Efficiency shall mean the certificate which has to be obtained for the purpose of evidencing the professional title of any foreigner who has undergone graduate (Bachelor's) studies abroad, who wish to render service in the framework of the professional services requiring specialization, based on the Law of Higher Education Number 2547, and which is the precondition for the acknowledgement of professional efficiencies,

Professional Services shall mean the services requiring specialization, which may be presented by fulfilling the academical and professional efficiency requirements (These services are subject to national and international efficiency requests and License requests and procedures.)

Professional Efficiency shall mean the completion by the service renderer, in view of ensuring service quality, of the professional efficiency request and procedures after having fulfilled the requirement of the academical efficiency, (Preconditions of professional efficiency are the facts that the service renderer is a member of the professional association in his/her own country, that the certificate evidencing his/her execution of his/her profession is issued by the professional association he/she is a member of , and that the latter features sufficient experience in the field he/she shall be employed in.)

Efficiency Requests shall mean the education, examination, practical apprenticeship, experience, language or similar requests which a person supposed to render professional service has to fulfil in order to obtain a certificate or license.

Efficiency Procedures shall mean the administrative requirements or formal processes related to the completion of efficiency requests,

License Requests shall mean, different from the efficiency requests, the independent requests being the requirement of official permission which a persons supposed to render a service has to obtain,

License Procedures shall mean the administrative procedures related to the application and processing course for enabling the application for license, (These comprise the processing period, number of documents or amount of information for the license application.)

Key Personnel: The personnel of any company being incorporated in Turkey and being a corporate body, featuring at least one of the following conditions shall be considered as "Key Personnel";

- 1) Working in the company's senior management or executive position,
- 2) Managing the entire or a part of the company,
- 3) Supervising or checking the works of the company's auditors, administrative or technical personnel,
- 4) Taking new personnel to the company or terminating the employment of those existing or making suggestions in these subjects;

any person in charge of at least one of the above fields or authorized in these matters; acting in the position of the company's associate, chairman of the board of directors, member of the board of directors, general manager, general manager associate, company manager, company manager associate and similar positions.

Expert shall mean any person featuring any knowledge, which is considered essential for the establishment's services, research devices, techniques or management and which is not known by everybody, (In order to inspect that any such information is present, not just data specific to the establishment shall be taken into consideration, but at the same time it shall be examined by the relevant authorities whether this person features a high quality level related to any task requiring special technical know-how).

PART TWO

Applications for Permit and Extension of Permit

Authorities for Application

Article 4- Applications may be filed with representations of the Republic of Turkey abroad, and directly to the Ministry domestically.

Form of Application and Granting Permit

Article 5- All applications to be made in the framework of the present Law have to be realized by a written request to the authority stipulated in the Regulations, the form and documents attached to the Regulations have to be filled in the way as described in the form's explanatory section and all documents stated in the form's annex have to be enclosed to the letter of application.

Documents to be requested by the Ministry apart from the documents foreseen in the present Regulations shall be determined according to the national regulations and changing socio-economical conjuncture.

Work permits shall be granted by the Ministry in written form. For the residence permit to be granted to the foreign person supposed to render professional service, who has been granted a work permit or whose work permit has been extended, the condition of temporary membership to the relevant professional chamber is sought.

Application to be filed from Abroad

Article 6- Foreigners shall apply abroad for their work permit at the representations of the Republic of Turkey in the country of their nationality or their permanent residence.

The representations shall send these applications directly to the Ministry along with their probable assessments related to the request for work permit.

The representations of the Republic of Turkey as well as the Ministry conduct the transactions related to the work permit applications to be filed from abroad by means of electronic mails. Whereas the documents requested during the application shall be submitted to the Ministry by the employer of the foreigner within three working days the latest from the date of the foreigner's application to the Representation.

In this case, the period of ninety days as stated in article 12 of the Law starts on the day on which all documents have been passed on to the Ministry.

Applications to be filed Domestically

Article 7- Domestically, application may be filed directly to the Ministry just by foreigners, who have obtained a residence permit of at least six months duration and whose term has not terminated, or their employers.

Except for residence permits granted for purpose of education in Turkey, foreigners who have obtained a residence permit for at least six months based on any reason and who have been granted a work permit within this period of permit, shall not be required to obtain a work visa through external representations of Turkey. However, for foreigners supposed to work in fields which are or may become subject to human trade, the subject whether or not the latter has resided for six months shall not be taken into consideration, and each time the condition of obtaining a work visa from our external representations is sought.

The applications for work permit of foreigners who have come to Turkey by making use of touristic visa or visas apart from the purpose of working or the visa exemption programme between two countries and other visa facilities, and who do not have any residence papers shall not be accepted from within the country.

Applications for Extension

Article 8- The request for extension of the work permit shall be made by the foreigner or the latter's employer directly to the Ministry by enclosing the application form and the original of the former work permit to the documents mentioned in the attachment to the Regulations.

For the extension of a work permit the period of which has expired, application for extension has to be filed within fifteen days the latest from the end of the period. Applications for extension filed after this period shall be subject to the principles applied to foreigners realizing their initial application.

Under the condition of remaining within a period of two months the latest backwards from the date of the work permit's termination, application for extension may also be filed prior to the end of the permit's period.

In case the work permit is extended, the starting date of the work permit extended, is the date on which the terminating work permits ends.

Foreigners applying for the extension of their work permit, may carry on their activities at the same worksite and profession during the time passing until the conclusion of the application for the work permit's extension, under the condition that the duty assigned to them does not change in nature.

These foreigners shall be accompanied with the certificate given by the Ministry evidencing that they have filed an application for extension to be valid for the period they are active at the worksite. This document shall be valid for a period of ninety days from the date it is issued. The Ministry shall enter an explanatory record related to the subject on the document.

The working of the foreigner being accompanied by this certificate shall be considered as legal working in terms of any consequences to occur. During this period, the legal liabilities of the relevant authorities and the employer shall continue.

PART THREE
Assessment of the Applications for Permit and Extension of Permit

Determination of Lacking Documents by the Ministry

Article 9- **In case the Ministry determines that the application has been filed with lacking documents, the applicant shall be advised with the request for completing the lacking documents. In this case, the period of ninety days as stipulated in Article 12 of the Law shall start as per the date on which the lacking documents have been passed over to the Ministry.**

Obtaining Comments from Relevant Authorities

Article 10- The Ministry sends the application to the relevant authorities and asks them for their comments.

The relevant authorities shall advise their comments to the Ministry within thirty days the latest starting from the Ministry's record outgoing date. The relevant authorities, in case of necessity, may ask for a reasonable additional time period.

The Ministry and relevant authorities shall collaborate with each other in terms of tools, devices and methods to facilitate communication, including electronic mail, related to how to convey the advices.

Comments not advised within its period and any additional time granted, shall be accepted as affirmative by the Ministry.

For applications for the work permit's extension the Ministry shall not ask for the comments of the relevant authorities. However, this incident is included in the scope of professional services and is just valid, unless the nature of the duty to be assigned to the foreign changes.

Determination of Lacking Documents by the Relevant Authorities

Article 11- Upon the requests of the relevant authorities to complete the lacking documents and following the Ministry's ensuring the completion of the lacking documents, the procedure on obtaining the comments of the relevant authorities shall be repeated. In this case, the period of ninety days as stipulated in Article 12 of the Law shall start as per the date on which the lacking documents have been passed over to the Ministry.

Examination of the Documents by the Relevant Authorities

Article 12- **The relevant authorities asked for comments by the Ministry pursuant to articles 13, 26, 27, 28, 29, 30, 31 and 32 of the Law shall, while making their assessments related to the application for work permit, also do the necessary studies of the information and documents enclosed to the application, in the scope of their own duties and powers.**

While examining the validity of the information and documents, the relevant authorities shall also take into consideration the reasons for the annulment of the work permit as stipulated in Article 22, first item of the Regulations.

Assessment during the Granting or Extension of Permits

Article 13- The Ministry evaluates the application for work permit by taking also into consideration the comments of the relevant authorities. However, the provision of Article 10, fifth item of the Regulations is reserved.

In the evaluation of the applications for work permit and permit extensions the Ministry shall, unless otherwise foreseen by bilateral or multilateral contracts to which Turkey is a party, take into consideration the status of the commercial market, developments in business life, sectoral, geographical and economical conjuncture changes related to employment, under the condition of remaining exclusive for this job, at a certain worksite or operation and certain profession according to the term of the employment contract and the period of employment as well as the foreigner's residence and work permit term.

In the framework of these assessment criteria, to be taken into consideration by the Ministry's assessments pursuant to article 12 of the Law; and also considering

the provisions of the bilateral or multilateral contracts to which Turkey is a party; "business and professions considered not suitable for employment of foreigners" based on provinces, shall be reported to the Ministry in periodical intervals of four weeks by the Turkish Employment Agency. They shall advise their assessments probable to occur outside periodical terms separately without waiting for the four-weekly reports.

During the evaluation to be performed by the Ministry for employment of foreigners instead of employment domestically, the Ministry shall decide by taking also into consideration the job's special characteristic as well as documents such as the foreign personnel's testimonial, letter of reference, letter of authorization or letter of acceptance approved by competent authorities, to justify the employment of the foreigner, along with the documents to be requested during the application.

The Ministry may also ask for the comments of the said institution by communicating to them the application and additional information and documents, to be essential for its assessment described in the third and fourth item.

Periods to be Included in the Legal Working

Article 14- Annual leaves, industrial accident and professional disease, sickness and maternity leaves, periods for which allocations for temporary unemployment as well as unemployment insurance allocation is received, are included in the legal working time.

Working Times and Interruption of Residence Permit

Article 15- In terms of the work permits, Uninterrupted Residence means the residence and working period including also the periods mentioned in article 9 of the Law and the residence permit granted in conformity with the relevant laws.

Working periods passing abroad of any foreign employee, who is send abroad by his/her employer temporarily and by leave for business purposes, and whose premiums are paid to the Turkish social security institution, shall be included in the residence and working periods.

However, the residence of any foreigner who has failed to prolong his/her residence papers for more than six months, despite his/her staying in Turkey, shall be considered as interruption in terms of work permits.

PART FOUR

Decisions on Permit and Extension and Communicating the Decisions to the Relevant Authorities

Decision

Article 16- **The Ministry decides as a result of the evaluation, taking also into consideration the points of view of the relevant authorities. The provision of article 10, fifth item of the Regulations is reserved.**

Decision of Correction

Article 17- In case it is later on comprehended that there is a material fault in the decisions adopted according to the present Law, the Ministry shall directly adopt the decision of correction or amendment. The decision with reasons shall be advised to the parties.

Communication of the Ministry's Decision to the Relevant Authorities

Article 18- The Ministry shall advise the decision of the work permit, in case of applications filed from abroad, to the representation of the Republic of Turkey to be communicated to the applicant; the work permit and extension decision, in case of applications filed domestically, to the foreign applicant or the employer filing the application.

The Ministry shall advise affirmative decisions related to the work permit and extension to the relevant authorities as well.

Upper Limit related to Permit and Extension

Article 19- The period of the work permit may not be longer than the employment contract or the job's term, taking also into consideration the terms related to the granting and extension of work permits as stipulated in the Law and the Regulations.

PART FIVE

Restriction, Rejection, Cancellation, Return, Becoming Void of Permits

Restrictions of Permits and Exceptional Cases for the Restriction

Article 20- Under the condition that the rights provided by bilateral or multilateral contracts, to which Turkey is a party, are reserved and in the framework of the reciprocity principle; the work permits may be restricted, in cases required by the status in the industrial market and the developments in the working life, the sectoral and economical conjuncture conditions related to employment, for a certain period, certain agricultural, industrial or service sectors, a certain profession, business branch or as per any civil and geographical field.

However, this restriction shall not be applied while granting any work permit without time limit pursuant to the provision foreseen in article 6 of the Law.

The Ministry may make this restriction directly depending on the developments and requests.

Rejection of Request for Permit

Article 21- In the framework of the provisions foreseen in article 12 of the Law as well the provisions of jobs and professions not allowing for the employment of foreigners as stated in other laws, and in case any action contrary to the relevant national and international regulations is determined, and besides, in case of existence of the reasons stated in the first item of article 22 of the Regulations, the request for the work permit or the extension of the work permit shall be rejected.

For those to work in the framework of professional services, the foreigners have to enclose to their application forms during their application the certificates obtained by them from national and international professional organizations within the recent six months evidencing that they have not been subject to any penalty of being forbidden the profession, that they are members, that they execute their profession and also evidencing their professional efficiency. Foreigners, who have been subject to any penalty of being forbidden the profession and those without academical efficiency may not file any application.

In case it is advised that there is a request for the same job at the worksite requesting work permit, of the same quality from within the country, in the contents of the report mentioned in the third item of the Regulations' article 13, then the Ministry shall evaluate any request for work permit or extension of work permit in accordance with the fourth item of the Regulations' article 13. In case the foreigner's qualities fail to be more suitable, the Ministry rejects the request for permit pursuant to item (b) of the Law's article 14.

Applications filed despite the application restriction mentioned in the third item of the Regulations' article 7 shall be rejected pursuant to the Law's article 12 and 14/c.

Cancellation of Permit

Article 22- In case the foreigner works contrary to the restrictions stated in the Law's articles 11 and 13, the national regulations in Turkey, the regulations and arrangements of the relevant authorities or in case it is determined later on that the foreigner or the latter's employer has presented lacking, false or untrue information and documents in his/her request for work permit along with the existence of any of the incidents foreseen in article 14 of the Law, the Ministry shall cancel the work permit granted by the latter and shall advise the case to the relevant authorities and the applicant.

Besides, in case of the relevant authorities' request with reasons, the Ministry shall make the assessment related to the cancellation.

Return of Permit Certificate Cancelled

Article 23- In case the foreign personnel, who had been given a work permit, fails to start to work or applies to work at another firm, the Ministry may, upon evaluation of the reasons, request the return of the permit certificate granted before.

The original certificates of work permit cancelled have to be returned to the Ministry by the user within one week following the date of the notice.

The Permit's becoming Invalid

Article 24- Work permits shall become invalid pursuant to the provisions arranged in article 16 of the Law.

SECTION TWO

Types of Work Permits

PART ONE

Granting and Extending Work Permits Restricted by Terms

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Work Permit restricted by Terms

Article 25- Unless provided to the contrary in the bilateral or multilateral contracts, to which Turkey is a party, the work permit restricted by terms is granted for a work at a certain worksite or establishment and a certain profession and to be valid for maximum one year.

Geographical Area of Work Permit restricted by Terms

Article 26- The Ministry may extend or narrow down the area of validity of the work permit restricted by terms by taking as basis the city, administrative border or geographical area.

In case this is applied, the Ministry shall communicate this decision to the relevant authorities to whom the former advises the work permits.

Extending the Work Permit restricted by Terms

Article 27- As for the extension of any work permit restricted by terms, the periods related to extension as foreseen in article 5 of the Law shall be essential.

After a legal working time of one year, the term of the work permit may be extended for a maximum of further two years to work at the same worksite or establishment and in the same profession.

At the end of the three years legal working period, the terms of the work permit may be extended for a maximum of further three years to work in the same profession and with any employer of his/her discretion.

Applications for Work Permit restricted by Terms of the Foreigner's Spouse and any Children under his/her Care

Article 28- Work permit restricted by terms by also be granted to the spouse of any foreigner, having come to Turkey to work, as well as the children under the foreigner's care, under the condition that they have legally resided with the foreigner without interruption for at least five years.

Submitting the Certificate Evidencing Legal and Uninterrupted Residence

Article 29- The fulfillment of the legal and uninterrupted residence condition of at least five years as foreseen in article 5 of the Law as well as in article 28 of the Regulations, shall be evidenced by a certificate to be obtained from the police authorities. This certificate shall be presented to the Ministry along with the other documents during the application for work permit restricted by terms. The assessment of the condition of legal and uninterrupted residence for five years is subject to the matters stated in article 9 of the Law.

Calculation of Legal and Uninterrupted Residence Periods of Spouse and Children

Article 30- While assessing whether the condition has been fulfilled that the foreigner's spouse and children have had legal and uninterrupted residence for at least five years according to article 28 of the Regulations, periods passed during education shall be considered as terms in residence.

However, in order to enable them to work, it is conditional that they are not students pursuant to the Regulations on Students of Foreign Nationality Studying in Turkey which has been released pursuant to the Law No. 2922 on Students of Foreign Nationality Studying in Turkey.

PART TWO **Granting and Extension of Work Permits without Terms and** **The Relation of the Extension with Residence**

Work Permit without Terms

Article 31- Unless otherwise foreseen in the bilateral or multilateral contracts, to which Turkey is a party, foreigners having been residing in Turkey legally and uninterruptedly for at least eight years or having undergone a total working period of six years in Turkey, may be granted a work permit without terms without taking into consideration the status of the industrial market and the developments in business life and in case of approval of the relevant authorities; without being restricted with any certain operation, profession, civil or geographical area.

Submitting the Certificate Evidencing Legal and Uninterrupted Residence

Article 32- The fact that the foreigner has fulfilled the condition, which has been foreseen in article 6 of the Law, of having had a legal and uninterrupted residence for at least eight years, shall be evidenced by the certificate to be obtained from the police authorities. This certificate shall be presented to the Ministry along with the other documents during the application for work permit without terms. The assessment of the condition of legal and uninterrupted residence for eight years is subject to the matters stated in article 9 of the Law.

Calculation of the Legal and Uninterrupted Residence Periods of the Foreigner, his/her Spouse and Children

Article 33- While evaluating whether the condition has been fulfilled that the foreigner has legally and uninterruptedly resided for at least eight years; periods passed during education are not taken into consideration. However, pursuant to item 4 of article 5 of the Law, the educational periods of the foreigner's spouse and children, who have come to Turkey together with the foreigner, have resided together with the foreigner and having undergone education at the same time, are considered as residence terms.

However, in order to enable them to work, it is conditional that they are not students pursuant to the Regulations on Students of Foreign Nationality Studying in Turkey which has been released pursuant to the Law No. 2922.

Calculation of Legal Working Time and Submitting the Certificate Evidencing This Incident

Article 34- The fact that the condition foreseen in article 6 of the Law, that the foreigner has to have legally worked for a total of six years, has been fulfilled shall be evidenced by a certificate to be obtained from the relevant authorities and this certificate shall be presented to the Ministry along with the other documents during the application for work permit without terms.

The assessment of the condition of legal and uninterrupted residence for a total of six years of legal working is subject to the matters stated in article 9 of the Law.

Residence Permit to be Granted Depending on the Work Permit without Terms

Article 35- The residence permit periods of foreigners, who have been given the work permit without terms, shall be determined by the Ministry of Internal Affairs in accordance with the regulations related to the foreigners' residence and voyages in Turkey.

The work permit without terms shall be used depending on the residence permit unless there is any change in its scope.

In case the police authorities do not extend the periods of residence permits granted based on any work permit without terms, the Ministry shall be advised.

PART THREE

Granting and Extension of Independent Work Permits and The Relation of the Extension with Residence

Independent Work Permit

Article 36- The independent work permit may be granted under the condition that the foreigners have resided in Turkey legally and uninterruptedly for a period of at least five years, that their activities create an added value in terms of economical growth and have a positive influence on employment.

While determining the influence on employment, the points of view of the relevant authorities shall be taken into consideration as well.

Foreigners included in the scope of professional services, in the framework of the relevant regulations, shall along with the other documents submit to the Ministry a certificate, which they have obtained from the relevant authorities, evidencing that they execute their professions.

Submitting the Certificate Evidencing Legal and Uninterrupted Residence

Article 37- The fact that the foreigner has fulfilled the condition, which has been foreseen in article 7 of the Law, of having had a legal und uninterrupted residence for at least five years, shall be evidenced by the certificate to be obtained from the police authorities. This certificate shall be presented to the Ministry along with the other documents during the application for independent work permit. The assessment of the condition of legal and uninterrupted residence for five years is subject to the matters stated in article 9 of the Law.

Calculation of the Legal and Uninterrupted Residence Periods of the Foreigner, his/her Spouse and Children

Article 38- While evaluating whether the condition has been fulfilled that the foreigner has legally and uninterruptedly resided for at least five years; periods passed during education are not taken into consideration. On the other hand, pursuant to item 4 of article 5 of the Law, the educational periods of the foreigner's spouse and children, who have come to Turkey together with the foreigner, have resided together with the foreigner and having undergone education at the same time, are considered as residence terms. However, in order to enable them to work, it is conditional that they are not students pursuant to the Regulations on Students of Foreign Nationality Studying in Turkey which has been released pursuant to the Law No. 2922.

Residence Permit to be Granted Depending on the Independent Work Permit

Article 39- The residence permit periods of foreigners, who have been given the independent work permit, shall be determined by the Ministry of Internal Affairs in accordance with the regulations related to the foreigners' residence and voyages in Turkey.

The independent work permit shall be used depending on the residence permit unless there is any change in its scope.

In case the police authorities do not extend the periods of residence permits granted based on any independent work permit, the Ministry shall be advised.

Other Documents which may be Requested along with the Documents Essential for the Independent Work Permit

Article 40- For the purpose of being taken into consideration while evaluating the independent work permit, the documents evidencing the contribution of the foreigner's activities to the national economy and that the foreigner has sufficient income for the activity the latter shall perform, may be requested to be presented to the Ministry along with the other documents.

Certificate of Application for Independent Work Permit

Article 41- Any foreigner considered appropriate to be granted an independent work permit, shall be delivered a "Certificate of Application for Independent Work Permit" related to the latter's permission to work independently.

Validity of Certificate of Application for Independent Work Permit

Article 42- The certificate of application for independent work permit is valid for a period of three months from the date it has been issued. The foreigner may be granted the independent work permit, after having established his/her worksite, in case the latter submits his/her trade register record to the Ministry.

In case the independent work permit is not granted to the foreigner, the Ministry shall advise the department keeping the trade register records and the police authorities in order to be able to assess the foreigner's status in Turkey in terms of the residence permit and, if necessary, to prevent the foreigner's unpermitted residence.

PART FOUR

Exceptional Cases

Exceptional Cases

Article 43- Unless otherwise foreseen in the bilateral or multilateral contracts, to which Turkey is a party; under the condition of not acting contrary to the national regulations and complying with the regulations on professional services, work permits may be exceptionally granted to foreigners, whose status is mentioned in the following articles, by taking into consideration the comments of the relevant authorities.

The extension and cancellation of exceptional work permits is subject to the procedures in the general provisions of the Regulations. Besides, exceptional work permits shall also be cancelled in case it is determined that the requirements of the relevant professional regulations have not been fulfilled. Decisions as to the granting, cancellation and extension of exceptional work permits shall be communicated to the relevant authorities.

Foreigners married to Turkish Citizens

Article 44- Foreigners married to a Turkish citizen and living in Turkey with their spouse in the marital union, and who stay in Turkey legally without being subject to any condition of time for residence, may apply directly to the Ministry for exceptional work permit.

In case the marriage is terminated prior to marriage period's having completed three years or in case it is determined that the marriage has not been realized for establishing the marital union, the work permit becomes invalid. Continuing to work with this certificate is considered in the scope of illegal working and employment. The Ministry shall record explanatory notices related to this matter on the work permits granted in this framework.

Foreigners Considered to have Settled Down

Article 45- Work permits of foreigners who have settled down in Turkey, along with the fact that their marital union with a Turkish citizen has ended after a period of at least three years, may be exceptionally granted under the condition that they stay in Turkey legally.

The concept foreigner settled down means any person observed by the Ministry of Internal Affairs in this framework in terms of residence permits. These foreigners have to present the certificate, which they have obtained from the police authorities and evidencing their status, to the Ministry during their application along with the other documents.

Children of Foreigners Considered to have Settled Down

Article 46- Work permits of children from the Turkish spouse of foreigners who have settled down in Turkey, along with the fact that their marital union with a Turkish

citizen has ended after a period of at least three years, may also be exceptionally granted under the condition that they stay in Turkey legally.

Persons losing the Turkish Citizenship

Article 47- In case foreigners included in the scope of articles 19, 27 and 28 of the Turkish Citizenship Law number 403 apply for work permit, work permits may be exceptionally granted under the condition that they evidence their status during the application with the Ministry.

Foreigners having come to Turkey and Completed their Studies prior to Completing their Age of Maturity

Article 48- In case foreigners, who have been born in Turkey or who have come to Turkey before completing their age of maturity according to their own national law, if without nationality, then according to the Turkish regulations, and who have graduated in Turkey from any training college, academy or university, apply for work permit, their work permits may be exceptionally granted under the condition that they evidence their status during their application to the Ministry.

Foreigners in the Framework of the Settling Law number 2510

Article 49- In case foreigners, who are considered emigrant, refugee or nomad according to the Settling Law number 2510, apply for work permits, their work permits may be exceptionally granted under the condition that they evidence their status during their application to the Ministry.

Citizens of European Union Countries as well as their Spouse and Children

Article 50- In case citizens of the European Union countries as well as their spouse and children not being citizens of the European Union countries, apply for work permits, they may be exceptionally granted their work permits.

The provisions of articles 6 and 7 of the Resolution no. 1/80 of the European Economical Community – Partnership Council of Turkey, which is more favorable for these foreigners' entering the business market, is reserved in relation to the article 11 of the said Resolution.

Foreigners Commissioned with the Representations of Embassies, Consulates and International Institutions in Turkey as well as their Spouse and Children

Article 51- The work permits of those employed in the service of diplomats, administrative and technical personnel commissioned with representations of international institutions, embassies as well as consulates of foreign countries in Turkey, and of spouses and children of diplomats and administrative and technical personnel commissioned with embassies, consulates and international institutions in Turkey, under the condition of being in the framework of reciprocity and being restricted with the period of the assignment, may be granted exceptionally in accordance with the points of view of the said Ministry.

Foreigners Coming on a Short-Term Basis for Scientific, Cultural and Sportive Purposes

Article 52- In case foreigners, who shall come to Turkey for a period exceeding one month for the purpose of scientific and cultural activities and for a period exceeding four months for sportive purposes, apply for work permits, their work permits may be exceptionally granted for the period they shall stay in Turkey.

Foreigners featuring the Status of Key Personnel

Article 53- In case foreigners featuring the status of key personnel, who are supposed to be employed in the acquisition of goods and services, the performance of a task or the operation of a plant, besides, in construction and all kind of building works, by means of contracts or tenders by legally authorized ministries as well as public institutions and establishments, apply for work permits, the work permits for the period stated in the contract or tender may be exceptionally granted.

Work Permits of Foreign Instructors at Schools active in the framework of Embassies or Consulates in Turkey, Foreigners Commissioned with Cultural Institutions as well as Foreigners to be Commissioned with Religious Institutions

Article 54- The foreign instructors at schools active in the framework of the embassies or consulates in Turkey, the officials of foreign countries' cultural institutions in Turkey, religious officials to be commissioned with religious institutions, shall be granted the residence permits to work by the Ministry of Internal Affairs.

Applications for permits in these matters shall be made through the Ministry of Foreign Affairs.

SECTION THREE

Exemptions from Work Permit, Liability of Notification, Power of Supervision and Collection of Fees

PART ONE

Exemptions from Work Permit

Exemptions

Article 55- The provisions stipulated by special laws being reserved and under the condition that the foreigner as well as his/her employer fulfil their liabilities arising out of other laws, the following shall not be required to obtain any work permits:

a) Persons kept exempt from work permit by means of bilateral or multilateral contracts to which Turkey is a party,

b) Foreigners, whose permanent residence is abroad, and who are coming to Turkey for a period of less than one month for scientific, cultural and artistic activities, and for a period of less than four months for the purpose of sportive activities,

c) Those coming to Turkey for the assembly, maintenance and repair works of any machinery and equipment imported to Turkey, for rendering the training of their use or for taking delivery of the equipment, for a period not exceeding three months and under the condition of evidencing this incident by the documents to be presented by the latter,

d) Those staying in Turkey for training related to the use of goods and services exported from Turkey or imported to Turkey, under the condition of not exceeding three months and evidencing this incident by documents to be presented by the latter,

e) Those staying in Turkey for show and similar duties at fairs and circuses, under the condition of not exceeding three months and evidencing this incident by documents to be presented by the latter,

f) Those coming in order to obtain information and experience at universities as well as public institutions and establishments, under the condition of not exceeding three months and evidencing this incident by documents to be presented by the latter,

g) Those notifying to the relevant authorities that they may provide significant services and contributions to Turkey in a period not exceeding one month in sociocultural and technological fields as well as training subjects.

However, in case the service periods of foreign architects, engineers and town-planners subject to provisions of exemption included in the framework of professional services exceeds one month, they have to obtain the work permit from the Ministry, become a temporary member of the relevant professional chamber and comply with the practices of national institutions and establishments.

Exemption terms may not be extended. Besides, the foreigner shall benefit from the provisions of exemption just once in the same year.

The foreigners mentioned in this article shall notify their purpose of coming, information such as how long and where they intend to stay to the police authorities of the place where they stay. As for these notifications, there is no necessity for attending personally.

Letter of Confirmation for Exemption from Work Permit

Article 56- For foreigners exempt from the work permit, a „Letter of Confirmation for Exemption from Work Permit“, the form and contents of which is to be determined by the Ministry, shall be issued upon their request.

PART TWO

Liability of Notification, Power of Control and Collection of Fees

Liabilities of Notification

Article 57- The liabilities related to notification arranged in article 18 and 19 of the Law and the Temporary Clause 2 and Temporary Clause 3, are fulfilled in the cases foreseen by Law and within the periods foreseen by Law, by filling in the Foreign Personnel Application Form enclosed to the Regulations.

These notifications are also send to the Ministry by e-mail.

Power of Inspection

Article 58- The Ministry's labour inspectors and the Social Security Institution's insurance inspectors supervise in accordance with the provisions of current Labour Code's section headed Control and Inspection of Labour Life, whether the liabilities attributed to foreigners and the foreigners' employers in the Law and the Regulations.

The inspection and control personnel of the administrations with supplementary budget and the departments included in the general budget, also control, during all kind of control and examinations, which they shall performed at the worksites pursuant to their own regulations, whether employers employing foreigners and the foreigners fulfil their liabilities arising out of the Law. The inspection results shall be notified to the Ministry as well.

The Ministry communicates the control results to the relevant authorities if the former considers it necessary.

Collection of Fees

Article 59- The work permits and period extensions to be granted to foreigner are subject to fees according to section (IV) of the tariff number (6) associated with the Law of Fees number 492.

The Ministry of Foreign Affairs is authorized to determine the work permit fees taking into consideration the principle of reciprocity.

SECTION FOUR Other Provisions

Work Permits of Foreigners Supposed to Work in the Framework of the Private

Educational Institutions Law

Article 60- Pursuant to article 29 of the Law; foreigners supposed to work in the framework of the Private Educational Institutions Law number 625 dated June 8, 1965, are subject to the provisions of the Law and Regulations. The work permits of foreigners in this framework are granted by the Ministry pursuant to the provisions of the Law and Regulations.

Regulation Arrangements of Relevant Authorities

Article 61- The relevant authorities shall make their internal arrangements related to the application of the Law and Regulations within one month the latest from the date on which the Law is put into force.

Membership of Foreigners to Work in the Scope of Professional Services, with the Relevant Professional Institutions

Article 62- Engineers, architects and town-planners having obtained the work permit by means of the applications made from abroad in the framework of professional services, have to become members with the relevant professional chamber within one month the latest from the date they have made their entrance to Turkey.

The start of the membership liability of foreigners in this situation shall start with the date of their entrance to Turkey.

As for the granting of residence permit in association with the work permit related to professional services, the condition of membership to the relevant professional chamber is sought.

SECTION FIVE **Final Provisions**

Validity

Article 63- The present Regulations are put into force on Sept.6, 2003.

Enforcement

Article 64- The provisions of the present Regulations are enforced by the Minister of Labour and Social Security.

ANNEX – 7

YABANCI PERSONEL BAŞVURU FORMU

(4 nüsha doldurulacaktır)

A.İŞVEREN / KURUM / KURULUŞ HAKKINDA BİLGİLER

1. Adı / Unvanı:

2. Türkiye'deki Merkez Adresi:

3. Yabancı Personelin Çalışacağı Adres:

Telefon ve e-posta adresi : -----

4. Yabancı'nın İkamet Ettiği Adres : (Bu bilgi il ve ilçe bazında Yönetmeliğin 57 nci maddesi uyarınca getirilen bildirim yükümlüğü kapsamında, Bakanlığa bildirilecektir. Daha sonra adres değişikliği olması durumunda, Bakanlık ayrıca bilgilendirilecektir.)

5. Çalışacağı Yerin İstatistiki Bölge Birimleri Sınıflandırması (22/09/2002 tarihli ve 24884 sayılı Resmi Gazete'de yayımlanan 28/8/2002 tarihli ve 2002/4720 sayılı Karamame uyarınca):

Düzyey III !_! Düzyey II !_! Düzyey I !_!

6. Sermaye Yapısı : Yerli Sermayeli !_! Yabancı Sermayeli !_!

7. Şirket Türü : 1-Adi Ortaklık !_! 2-Kollektif Şirket !_!

3-Limited Şirket !_! 4-Anonim Şirket !_!

5-Diğer, Belirtiniz

8. Fiili İştiğal Konusu :

9. İşyeri SSK Tescil Numarası :

10. Vergi Dairesi ve Nosu :

11. Kuruluş Tarihi :

12. Kayıtlı Sermayesi (TL) :

13. Ödenmiş Sermayesi (TL) :

14. Son Yıl Ciroosu (TL) :

15. Son Yıl İhracatı (ABD Doları) :

16. Kuruluştta Halen Çalışan Toplam Türk Personelin; (Ek liste verilebilir.)

Sayısı	Mesleği	Görevi
--------	---------	--------

.....

.....

.....

17. Kuruluştta Halen Çalışan Yabancı Personelin; (Ek liste verilebilir.)

Adı / Soyadı	Uyruğu Mesleği	Görevi	Çalışma İzni
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.....

Aldığı Kuruluş / Tarih-sayı

B. ÇALIŞMA İZİNİ İSTENEN YABANCI PERSONEL HAKKINDA BİLGİLER

1. YABANCI PERSONELİN

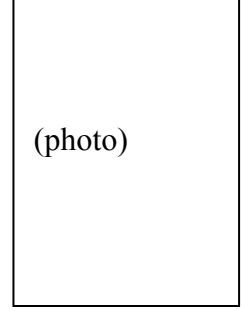
- Pasaport No :

- Adı ve Soyadı :

- Baba Adı :

- Ana Adı :

- Doğum Yeri ve Tarihi (Gün, ay, yıl) :



- Uyuđu : _____
- Cinsiyeti : K !__! E !__!
- Medeni Hali : Evli !__! Bekar !__! Boşanmış !__! Eşi ölmüş !__!
- Evli ise, Eşinin Uyuđu : _____
- Çocuk : Var !__! Yok !__!
- Çocuk Varsa Sayısı : K !__! E !__!
- Bakmakla Yüklü Olduđu Kişi Varsa Sayısı :
- Çocuk : K !__! E !__!
- Yaşlı : K !__! E !__!
- Özürü : K !__! E !__!

2. İLGİLİ ŞAHIS DAHA ÖNCE İZİN ALMIŞ İSE

- İzni Veren Merci :
- İzin Yazısı Tarih-Sayı :
- İzin Geçerlilik Süresi :
(Başlangıç ve Bitiş Tarihi)

3. DAHA ÖNCE ÇALIŞTIĞI YERLER (Sondan itibaren üçünü yazınız)

İşyerinin Adı : _____

Çalıştığı Süre :

Meslek..... Görev..... Vasıflı !__! Vasıfsız !__!
Özürü !__! Eski Hükümlü !__!

Ayrılış Nedeni:

İşyerinin Adı : _____

Çalıştığı Süre :

Meslek..... Görev..... Vasıflı !__! Vasıfsız !__!
Özürü !__! Eski Hükümlü !__!

Ayrılış Nedeni:

İşyerinin Adı : _____

Çalıştığı Süre :

Meslek..... Görev..... Vasıflı !__! Vasıfsız !__!
Özürü !__! Eski Hükümlü !__!

Ayrılış Nedeni:

4. TAHSİL DURUMU

- Son Mezun Olduđu Okul (Adı / Yeri) :
- İhtisas Konusu:

5. İKAMETGAH ADRESİ

- Yurt içi :
- Yurt dışı:

6. TÜRKİYE'DE DAHA ÖNCE BULUNMUŞ İSE

Bulunduđu Yer (ler) :

- Tarihleri :
- Sebepleri :

7. TÜRKİYE'DE REFERANS OLARAK VEREBİLECEĞİ KİŞİ VE/VEYA KURULUŞLARIN İLETİŞİM BİLGİLERİ

(Adı - Soyadı / Adres / Telefon numaraları / e-posta adresi)

.....

.....
8. ALACAĐI GÖREVİN MAHİYETİ

İş :.....

Meslek :.....

9. ÇALIŞMA TALEBİNDE BULUNULAN SÜRE

10. ALACAĐI ÜCRET (Aylık Brüt)

(Ücret mutlaka yazılacaktır)

C. TÜRK VATANDAŞI YERİNE YABANCI İSTİHDAMI TALEBİNİN GEREKÇESİ

YUKARIDAKI BİLGİLERİN DOĐRULUĐUNU ONAYLARIZ .../.../...

İŞVEREN KURUM / KURULUŞ SORUMLUSU
(Yetkilinin Adı-Soyadı-Unvanı/Şirket Kaşesi ve İmza)

YABANCI PERSONEL
(Adı-Soyadı ve İmza)

ANNEX-8

ÖZGEÇMİŞ FORMATI	
KİŞİSEL BİLGİLER	
Ad	[Soyadı, diğer isim(ler)]
Adres	[Ev numarası, cadde/sokak ismi, posta kodu,kent, ülke]
Telefon	
Faks	
E-Posta	
Uyruğu	
Doğum Tarihi	[Gün, ay, yıl]
İŞ DENEYİMİ	
Tarihler (başlangıç-bitiş)	[En son işten başlayarak çalışılan her iş için ayrı girdi yapın]
İşverenin Adı-Adresi	
İşin Mahiyeti veya Sektörü	
Görev veya Pozisyon	
Temel Faaliyet ve Sorumluluklar	
EĞİTİM VE STAJ	
Tarihler (başlangıç-bitiş)	[En son işten başlayarak, çalışılan her iş için ayrı girdi yapın]
Eğitim ve Staj Sağlayan Organizasyonun İsmi ve Tipi	
Temel Konular/Sahip Olunan Mesleki Yetiler	
Alınan Titri	

<p>(gerekli ise) Ulusal Sınıflandırmada Seviyesi KİŞİSEL BECERİ VE YETENEKLER Yaşam ve iş hayatına ilişkin bir istemdir ancak, resmi sertifika ve diplomalarla tanımlanmayan hususlardır.</p>	
<p>ANA DİLİ</p>	
<p>DİĞER DİLLER</p>	
<p>Okuma Yeteneği Yazma Yeteneği Sözel Yetenek</p>	<p>[Anadili tanımlayın] [Dili tanımlayın]</p>
<p>SOSYAL BECERİ VE YETENEKLER Çok kültürlü ortamlar, iletişimin önemli olduğu pozisyonlar ve ekip çalışmasının gerekli olduğu durumlar (örneğin kültür ve spor) vs. insanlarla birlikte yaşam ve çalışmaya ilişkin olarak.</p>	<p>[Seviyeyi belirleyin: mükemmel, iyi, temel] [Seviyeyi belirleyin: mükemmel, iyi, temel] [Seviyeyi belirleyin: mükemmel, iyi, temel] [Yetenekleri tanımlayın ve nerelerde kullanıldığını belirleyin.]</p>
<p>ORGANİZASYONEL BECERİ VE YETENEKLER İş, gönüllü iş (örneğin kültür ve spor gibi), ev veya benzeri yerlerde kişi, proje ve bütçelerin koordinasyonu ve idaresi.</p>	<p>[Yetenekleri tanımlayın ve nerelerde kullanıldığını belirleyin.]</p>
<p>TEKNİK BECERİ VE YETENEKLER Bilgisayar, belirli bazı ekipman, makine, vesaire.</p>	
<p>SANATSAL BECERİ VE YETENEKLER Müzik, yazım, tasarım, vesaire.</p>	<p>[Yetenekleri tanımlayın ve nerelerde kullanıldığını belirleyin.]</p>
<p>DİĞER BECERİ VE YETENEKLER</p>	<p>Yetenekleri tanımlayın ve nerelerde kullanıldığını belirleyin.]</p>
<p>Yukarıda Tanımlanmayan Yetenekler</p>	
<p>SÜRÜCÜ EHLİYET(LER)İ</p>	<p>[Yetenekleri tanımlayın ve nerelerde kullanıldığını</p>

EK BİLGİ	belirleyin.]
EKLER	
EUROPEAN CURRICULUM VITAE FORMAT	[Bu bölüme ilgili olabilecek diğer bilgileri aktarın, örneğin iletişim kurulabilecek kişiler, referanslar vs.]
PERSONAL INFORMATION	[İliştirilen ekleri listeleyiniz]
Name	
Address	
Telephone	[SURNAME, other name(s)]
Fax	[House number, street name, postcode, city, country]
E-mail	
Nationality	
Date of birth	
WORK EXPERIENCE	
Dates (from-to)	[Day, month, year]
Name and address of employer	[Add separate entries for each relevant post occupied, starting with the most recent.]
Type of business or sector	
Occupation or position held	
Main activities and responsibilities	
EDUCATION AND TRAINING	
Dates (from-to)	
Name and type of organization providing education and training.	[Add separate entries for each relevant post occupied, starting with the most recent.]
Principal subjects/	

<p>occupational skills covered</p> <p>Title of qualification awarded</p> <p>Level in national classification (if appropriate)</p>	
<p>PERSONAL SKILLS AND COMPETENCES</p> <p>Acquired in the course of life and career but not necessarily covered by formal certificates and diplomas.</p> <p>MOTHER TONGUE</p> <p>OTHER LANGUAGES</p> <p>Reading skills Writing skills Verbal skills</p>	<p>[Specify mother tongue]</p> <p>[Specify language] [Indicate level: excellent, good, basic.] [Indicate level: excellent, good, basic.] [Indicate level: excellent, good, basic.]</p>
<p>SOCIAL SKILLS AND COMPETENCES</p> <p>Living and working with other people, in multicultural environments, in positions where communication is important and situations where teamwork is essential (for example culture and sports), etc.</p>	<p>[Describe these competences and indicate where they were acquired.]</p>
<p>ORGANISATIONAL SKILLS AND COMPETENCES</p> <p>Coordination and administration of people, projects and budgets; at work, in voluntary work (for example culture and sports) and at home, etc.</p>	<p>[Describe these competences and indicate where they were acquired.]</p>
<p>TECHNICAL SKILLS AND COMPETENCES</p>	

<p>With computers, specific kinds of equipment, machinery, etc.</p>	
<p>ARTISTIC SKILLS AND COMPETENCES</p>	
<p>Music, writing, design, etc.</p>	
<p>OTHER SKILLS AND COMPETENCES</p>	
<p>Competences not mentioned above.</p>	
<p>DRIVING LICENCE(S)</p>	
<p>ADDITIONAL INFORMATION</p>	
<p>ANNEXES</p>	
<p></p>	<p>[Describe these competences and indicate where they were acquired.]</p>
<p></p>	<p>[Describe these competences and indicate where they were acquired.]</p>
<p></p>	<p>[Describe these competences and indicate where they were acquired.]</p>
<p></p>	<p>[Describe these competences and indicate where they were acquired.]</p>
<p></p>	<p>[Include here any other information that may be relevant, for example contact persons, references, etc.]</p>
<p></p>	<p>[List any attached annexes.]</p>

ANNEX 9

GENERAL CUSTOMS COMMUNIQUÉ (ROAD VEHICLES FOR PRIVATE USE) SERIES NO: 2

Scope

Article 1- The transactions related with the temporary imports of the road vehicles for private use that are brought to Turkey by the persons established outside the Customs Territory of the Republic of Turkey pursuant to Article 20 of the Decree of the Council of Ministers No. 2000/69 and dated 7/1/2000 on the enforcement of Decree on the application of some articles of the Customs Law No 4458, by drawing up Entry-Exit Form as stated in Article 581 of the Customs Regulations and identical to the sample form in Annex 55 thereto, Triptyque Carne as stated in Article 582, Customs Transition Carnet as stated in Article 583, Temporary Entry Carnet for Foreign Vehicles as stated in Article 584, Temporary Entry Certificate as stated in Article 590 and being fully exempt from import taxes shall be carried out pursuant to the provisions of this Communiqué.

Definitions

Article 2- For the purposes of this Communiqué, the following definitions shall apply:

- a) "Person established outside the Customs Territory of the Republic of Turkey" means any natural person who is normally resident outside the Customs Territory of the Republic of Turkey,
- b) "Private Use" means the use of the road vehicle for the individual purposes of the related person other than commercial purposes,
- c) "Vehicle Entry-Exit Form" means the form drawn up by the Customs Offices for the vehicles, which are registered to Turkish or foreign nationality tourists residing outside the Customs Territory of the Republic of Turkey or the retired Turkish citizens living abroad, at their residential addresses and which are brought to the Customs Territory of the Republic of Turkey and which possess the states and special conditions stated in article 20 of the Decree no.2000/69 and dated 5/2/2000 according to the sample form in the appendix 55 thereto,
- d) "Triptyque Carne" means the certificate in the form of undertaking, which is comprised of three parts, to be given by Turkish Touring and Automobile Association to be valid only in Turkey for the vehicles brought to the Customs Territory of the Republic of Turkey by the persons established outside the Customs Territory of the Republic of Turkey during their touristy trips.
- e) "Customs Transition Carnet" means the certificate in the form of undertaking, which is combined as a binder by the foreign automobile associations related to the International Tour Alliance (AIT) and International Automobile Federation (FIA) that are bonded by Turkish Touring and Automobile Association, comprised of five to twenty five pages each page to belong to one country to be visited in tourist travels of the persons established outside the Customs Territory of the Republic of Turkey,
- f) "Foreign Vehicles Temporary Entry Carne" means the certificate in the form of undertaking issued by the Turkish Touring and Automobile Association to be valid only in Turkey for the vehicles registered to the names of those coming to turkey for the purposes of working, studying and education of the persons established outside the Customs Territory of the Republic of Turkey for a certain and temporary period and the foreigners with residence permission at their residential places for private uses only,
- g) "Temporary Entry Carne for the Private Road Vehicles of non diplomatic persons employed at cops diplomatic and similar international organizations" means the certificate in the form of undertaking, where the temporary import of the vehicle is carried out and which includes the declarations of the owners for the vehicles of non diplomatic persons employed at the cops diplomatic and similar international organizations in our country of the countries specified by the Ministry of Foreign Affairs (Appendix 1) on mutual exchange

basis, and the undertaking signed by the ambassador or the international organization representative and certified by the Ministry of Foreign Affairs (Appendix 2),

h) "Sample Form of Temporary Entry Declaration for the Private Vehicles of Those Working in Foreign Laborer's Contact Office" means the certificate in the form of undertaking signed by the Turkish Labor Organization for the vehicles of those working in foreign laborer's contact offices in Turkey (Appendix 3),

i) "Temporary Entry Declaration for the Vehicles of Foreign Experts Coming to Turkey in Accordance with Technical Cooperation Agreements or Similar Agreements" means the certificate in the form of undertaking, with which the temporary import transaction is performed and which includes the undertaking signed by the officials of the organizations they are employed at for the vehicles of foreign experts, established outside the Customs Territory of the Republic of Turkey, coming to Turkey in accordance with technical cooperation agreements or similar agreements for their private uses (Appendix 4),

j) "Residence permission" means the document, by which the Ministry of Internal Affairs certifies the stay of those people established outside the Customs Territory of the Republic of Turkey for their purpose of coming,

k) "Working Permission" means the working permission drawn up for those coming to Turkey to be employed at private sector by the official authorities and mission certificate related with the working permission for those foreign nationals working for public sector and in those organizations, where at least %50 of whose capital is owned by the government, experts coming to the country in accordance with technical cooperation agreement or similar agreements, tutors to be employed in private schools, non-diplomatic staff working for Embassies, Consulates or similar international organizations in Turkey, and also the staff working for NATO and foreign laborer's contact office drawn up by their Organizations and Institutions,

l) "Education Certificate" means the certificate issued by the school administration of the student coming to Turkey for education purposes certifying that the student is going through education,

m) "Insurance Policy" means the insurance policy, which is issued by the related country for the vehicles for private uses to be brought to the Customs Territory of the Republic of Turkey and which is valid only in Turkey, or in case such a policy does not exist, the mandatory traffic insurance to be made for the period to be spent in the Customs Territory of the Republic of Turkey,

n) "Proprietorship Document" means the vehicle registration certificate issued by the traffic, municipality or other authorized organizations of the country where the vehicle is registered indicating whom the vehicle belonged to and the motor, chassis and license numbers and other characteristics or the certificate possessing these conditions,

o) "Private Road Vehicle" means all kinds of road vehicles including the caravans and trailers to be used with motor vehicles,

However, separate documents shall be drawn up for caravans and trailers towed by private road vehicles.

p) "Specific mission" means any mission for a specific time regardless of the public or private sector.

Cases in which the documents are regarded as invalid

Article 3- The vehicle shall not be allowed to enter in Turkey with these documents:
1. If triptyque and customs transition carnet does not have a validity time or their validation period is expired or Turkey is one of those countries regarded as invalid,

2. If the part of the Vehicle Entry-Exit Carne to be filled by the owner is filled illegible or lacks information, the undertaking for the Vehicle Entry-Exit carne is not signed and stamped or the vehicle stamp is not affixed to the windscreen,

3. If the proprietorship document is issued in the name of someone else,

(According to General Customs Communiqué No.3, with the condition that valid proxy is submitted to the customs administration, temporary entry of the vehicle is allowed)

4. If the validation period for the insurance policies is expired or the sign of "TR" on green card ("carte verte") is cancelled

Duration

Article 4- In case any vehicle for private uses is brought to Turkey under this Communiqué, the duration of the vehicle in Turkey shall be determined by the customs administrations considering the entry purpose of and the submitted documents by the applicant. However, this duration can not exceed 24 months from the entry date of the vehicle.

1. Temporary import permission shall be granted for the vehicle registered at the residence places of and in the names of those coming to Turkey to fulfill a mission for a specific period of time or for studying and the foreigners with the residence permission in Turkey on condition that this period does not exceed 24 months.

2. A period of 6 months intermittent or not within any 12 months period shall be granted to the vehicles for private uses registered at the residential places of and in the names of those coming to Turkey with any purpose not specified in indent 1.

In case a road vehicle for private uses is brought to Turkey under this paragraph by issuing Vehicle Entry-Exit Form, if it is understood that the vehicle has spent the last six months as of entry date to Turkey in the calculation of the period to be granted, a period of six months shall be granted.

For the persons understood that he /she has not spent the last six months uninterruptedly outside the Customs Territory of Turkey as of the date he/she wants to enter vehicle into Turkey, the remaining periods after deducting the period the person stayed in Turkey with his/her vehicle shall be granted.

3. In case that the retired ones of the Turkish citizens living abroad submit certified documents issued by the organizations of the related country attesting the retirement of those, a period of one year shall be granted for their vehicles.

In case the retired Turkish citizens living abroad brings a road vehicle for private use to Turkey by issuing Vehicle Entry-Exit Form, the duration that the vehicle will stay in Turkey shall be determined in consideration of periods that person spent in Turkey with his/her vehicle within the last one year as of entry date to Turkey in the calculation of the period to be granted.

Guarantee

Article 5- The documents stated in paragraphs d, e, f, g, h and i of article 2 of this communiqué shall be esteemed as guarantee for the periods such temporarily imported vehicles stay in Turkey in terms of taxes and duties.

Taking Guarantee

Article 6- The undertakings, drawn up in conformity with the appendixes (appendixes 5 and 6) to this communiqué, indicating the legal rights of the owners and conditions related with the sanctions in terms of violations of such rights shall be taken from those brought vehicles for private use to Turkey under this Communiqué.

Authorized customs offices for the temporary import transactions

Article 7- 1. The Customs Directorates at or closest to the places where such persons are working, studying, researching or where the foreigners with the residence permission in Turkey shall be authorized to grant temporary import permission related with the vehicles to be temporarily imported by issuing foreign vehicles temporary entry carnet and temporary entry form and to carry out the procedures.

The customs offices reporting to such directorates shall carry out entry transactions of such vehicles based on the authorization to be granted.

2. Any customs office is authorized to grant entry permission to any vehicle intended to enter in Turkey by issuing Vehicle Entry-Exit Form with the conditions stated in paragraphs 2 and 3 of the article 4 of this communiqué.

The Entry Transactions to be carried out by Customs Offices Authorized to Grant Temporary Import Permission

Article 8- 1- The transactions to be applied for the vehicles to enter with foreign vehicles temporary entry carnet:

In addition to the Foreign Vehicles Temporary Entry Carnet, the documents specified in paragraphs j, k and l of article 2 of this communiqué are requested from those coming to Turkey to fulfill a mission for a specific period of time or for studying and the foreigners with the residence permission in Turkey.

In case the documents are appropriate, the entry flap of the Foreign Vehicles Entry Carnet is plucked, necessary records are made to the passport of the related and the Carnet entry piece is sent to the Undersecretariat (the General Directorate of Customs Control). The carnet counterfoil is returned to the vehicle owner. All other documents are saved in files opened separately for each person. All transactions to be carried out for the vehicle of that person are saved in this file.

The Customs office draws up "Temporary Registration Certificate" (Appendix 7), a sample of which is annexed hereto, for the registration of the vehicle and the collection of taxes and duties levied inside the country and sends these documents to the traffic office of the province where the vehicle is intended to be registered.

The vehicle is registered by the traffic office based on the temporary traffic registration certificate issued by the entry customs office and a license plate (MA - MZ) is issued according to the stated procedure. The national license plates are returned to the owners for them not to be imposed to double taxation and their records to be closed in their countries.

In case of failure to receive any information within one month affirming that the vehicle is registered from the traffic office, to which the temporary traffic registration certificate was sent, the customs office shall notify the situation to the related organizations and transaction shall be performed against the vehicle owner pursuant to the article 241 of the Customs Law.

Multiple entries and exits are permitted for the vehicles brought by foreign vehicles temporary entry carnet so as to be within their allowed durations. The related parts of the carnet is plucked and sent to the General Directorate of Customs Control at every entry and exit.

2. The transactions to be applied for the vehicles to enter with temporary entry carnet:

The transaction shall be carried out upon the “temporary entry certificate”, a sample of which is annexed hereto and which possesses the signature of the Ambassador or the international organization representative, instead of the carne for the vehicles of the non diplomatic officials employed at the Embassies and similar organizations and this situation is recorded to the passport of the related.

The transaction shall be carried out upon the “temporary entry certificate”, a sample of which is annexed hereto and which includes the declarations of the owners and the undertaking signed by the General Directorate of Turkish Labor Organization, for the vehicles of those working in foreign laborer’s contact offices in Turkey and this situation is recorded to the passport of the related.

The transaction shall be carried out upon the “temporary entry certificate”, a sample of which is annexed hereto and which includes the declarations of the owners and the undertaking signed by their organizations, for the vehicles of foreign experts coming to Turkey in accordance with technical cooperation agreements or similar agreements and this situation is recorded to the passport of the related.

The “temporary entry certificate” stated in this paragraph and the documents required by the article 2 (paragraphs j and k) shall be kept in each person’s file by the customs office carried out the entry transaction and all kinds of consecutive transactions are carried out over this file. In case the vehicles make multiple entries and exits within their allowed durations, such vehicles shall be recorded in a “temporary entry and exit book”.

The related customs office shall follow the time extension requests of such vehicles and whether they were exported within the allowed duration.

The related customs office shall keep a follow book in order to carry out the follow transaction. The “temporary entry certificates” are recorded in this book by assigning sequence number according to the states and other organizations by indicating the duration spent abroad.

3. The transactions to be applied for the vehicles to enter with triptyque or customs transition carne:

After the person by his/her vehicles entering into Turkey with triptyque or customs transition carnet presents his/her documents (including the insurance policy and proprietary document) at the customs entry office, the Customs office investigates whether these documents have been signed and sealed by the authorized organizations, and the validation date is over, and it is regarded as valid in Turkey; and whether the vehicle is complied with requirements specified in the documents.

Where such investigation is deemed appropriate, the documents are accepted and all pieces regarding entry to and exit from Turkey on the counterfoil of carnet are fully completed and signed and sealed by inspector. The seals should be legible and the vehicle is recorded to the passport of the related.

The persons address abroad or in Turkey which is recorded in his/her passport and will be used in the notification shall be written at the back of this page in order to collect fines imposed by Article 597 of Customs Regulations from the persons benefiting from the temporary import regime; and the other piece of carnet shall be given to the person to enable the vehicle to enter into Turkey.

The vehicle's entering into Turkey with the above-mentioned documents shall be recorded in a particular inventory in a specific order in the customs offices.

The person's name and surname, the vehicle's registration number, chassis number and entry document number shall be definitely written.

The entry documents (slip of entry) of the vehicles that are temporarily entering into the country shall be taken and sent to the Undersecretariat (General Directorate of the Customs Control) within 15 days and recorded on 2 copies of list.

Exit Transactions to be Carried out by Customs Offices

Article 9- 1. The transactions to be carried out at the definite exit of the vehicles that entered Turkey with foreign vehicles temporary entry carnet or temporary entry carnet:

The traffic offices checks whether the connections are cut or not of the vehicles intended to exit due to the expiration of the vehicle's stay duration in Turkey or the completion of the owner's mission, education or study or the expiration of the residence permission of the foreigners with the residence permission in Turkey, and in case the same is verified the exit of the vehicle is allowed. The exit part of the "foreign vehicle temporary entry carnet" shall be plucked and sent to the Undesecretariat (General Directorate of Customs Control).

If the definite exit of vehicles belonging to a non-diplomatic foreign official working for a diplomatic mission or similar international organizations; and a foreign national working for Foreign Labourer's Contact Office in Turkey; and a foreign expert coming to Turkey within the framework of Technical Cooperation Agreement or similar agreements, which are entered on the basis of their undertaking is realized by the first customs entry office, it shall be recorded in the inventory specified in paragraph 2 of this article and a special file shall be arranged and completed after given the relevant annotation and the file is removed form processing.

If the definite exit of vehicle is realized by any other customs office than that office which carries out the first entry procedures, the customs office which carries out the exit procedures shall immediately inform the entry customs office to discharge all records.

2. The transactions to be carried out at the definite exit of the vehicles that entered Turkey with triptyque and customs transition carnet:

When the vehicles that have been entered into Turkey with triptyque or customs transition carnet exit from the country, driver of such vehicles shall present the exit and counterfoil documents at the customs exit offices.

The customs offices shall examine whether information contained in the documents comply with the vehicle's identity. If matched, the name of the customs exit office and the date of exit shall be recorded to the counterfoil part and the removed slip, and inspection stamp shall be sealed and signed underneath the records.

The traffic registration number, chassis number, driver's name and surname and document number of vehicles to be exited in this way are written in a particular inventory in a specific order.

The exit documents (slip of exit) of the vehicles exiting such way shall be taken and sent to the Undersecretariat (General Directorate of the Customs Control) within 15 days and recorded on 2 copies of list.

Persons Allowed to Use Vehicle Other than the Right Holder

Article 10 – The vehicles for the private uses temporarily imported by those coming to Turkey to fulfill a mission for a specific period of time or for studying and the foreigners with the residence permission in Turkey may be used by the spouses or heirs or ancestors of such persons whose residential place is outside the Customs Territory of Turkey.

The vehicle driver settled in the Customs Territory of Turkey employed by the person coming to Turkey to fulfill a mission for a specific period of time through a service agreement may use the vehicle allowed to enter under this scope according to the conditions.

In addition to the expression that "it cannot be sold", the expression that "it cannot be used by anyone other than the persons, their spouses or heirs or ancestors of such persons whose residential place is outside the Customs Territory of Turkey" shall be added to temporary traffic registration certificates drawn up for the vehicles. In case the vehicle is allowed to be used by a person employed through a special service agreement, this situation shall be specified in the temporary traffic registration certificate.

Person to exit without vehicle:

Article 11- In case that the person, who has brought vehicle into Turkey, with foreign vehicles temporary entry carnet, temporary entry form, triptyque, customs transit carnet or vehicle entry-exit form, wants to exit temporarily, he/she shall be allowed to exit without vehicle by the customs office on condition that they deliver the vehicle to warehouses under customs control.

However, of those brought vehicles under foreign vehicles temporary entry carnet and temporary entry carnet, in case the ones came to work in the private or public sector want to exit without delivering the vehicle to the customs office, they are required to submit the document by public or private organizations employing them attesting that the vehicle is kept by them.

In case those employed at the Embassies and similar international organizations want to exit without vehicle, they shall be allowed to exit without vehicle based on the memorandum issued by their Embassy, Consulate or the similar international organization attesting that the related is on leave and will spend his/her vacation abroad.

The vehicle must be delivered to the customs office in cases of exits without vehicles of the owners of the vehicles, which are brought to Turkey by foreign vehicles temporary entry carnet and temporary entry carnet and the duration of which has expired and the vehicles, which are brought to Turkey by triptyque, customs transit certificate and customs entry-exit form.

Vehicle damaged by accident or to be repaired:

Article 12- The taxes shall not be required for the vehicles temporarily imported pursuant to the provisions of this communiqué that became unusable due to accident or any reason during the stay period in Turkey.

The deletion of the vehicle from the passport records shall be requested through the application to the customs office with the court verdict or the republican attorney memorandum evidencing the damage condition. If the customs office finds the submitted documents appropriate, it carries out the necessary deletion transaction from the passport records and sends the copies of the documents related with the event to Edirne Customs Directorate in case the vehicle entered with vehicle entry-exit form, to the General Directorate of Customs Control in case the vehicle entered with other documents. Additionally, such documents shall also be sent to the customs offices where the temporary import transactions were carried out for the release of guarantees of the vehicles that entered with foreign vehicles temporary entry carnet and temporary entry carnet, and the related files to be closed.

The damaged vehicles are to be either exited or left at the customs. In case the wreckage of the vehicle, which is not intended to exit, is wanted to be left at the customs, transaction shall be carried out based on the petition to be submitted by the owner together with the related documents. A committee appointed by the customs offices at places under the control of the customs, in case where it is possible to bring the vehicles that are intended to be left to the customs, a committee appointed by the Customs office of the location where the incident occurs in case where it is impossible to bring these vehicles to the customs offices, shall establish the identity by a minutes and inform the Customs office specified in paragraph 2, and liquidation provisions shall be subjected.

In case the damaged vehicle is intended to be exited, transaction shall be carried out following the vehicle's leave at the customs office. In cases where repair and maintenance are required, the vehicle is delivered to a repair shop to be determined by the customs office through minutes and following the repair the vehicle is taken to the places under customs control. The replaced parts during the repair and maintenance and the defective or broken parts shall either be exited or left at the customs if so requested. The temporary import transactions related with the new spare parts to replace such parts shall be made by the customs office granting the permission regardless of the customs duties.

Stolen vehicles:

Article 13- In cases where the vehicles for private uses that entered Turkey under temporary import regime or the accompanying accessories that entered together with the vehicle are stolen during their staying period in Turkey, the deletion of the vehicle or the accessories from the records shall be requested by proving the stealing incident by court verdict or the document to be obtained from the republican attorney.

If the related customs office renders the submitted documents as appropriate, it performs the required deletions from the passport records and sends the copies of the documents with the duly filled Vehicle Information Form (Appendix 8), a sample of which is annexed hereto, to the customs office that carried out the entry transaction, in case the vehicle entered with foreign vehicles temporary entry carne and temporary entry form, to Edirne Customs Directorate, which is the center of vehicle follow system, in case the vehicle entered with vehicle entry-exit form and to all Customs Directorates for the release of guarantees of the vehicles and the related files to be closed. Moreover, for the necessary investigation to be carried out and if found transactions to be made the copies of such documents shall be sent to General Directorate of Customs for vehicles that entered with vehicle entry-exit form and to General Directorate of Customs Control for vehicles that entered with other documents.

Time Extension

Article 14- 1. The staying durations in Turkey of vehicles temporarily imported by those coming to Turkey to fulfill a mission for a specific period of time or for studying and the foreigners with the residence permission in Turkey shall be extended on condition that the owners proof that their situations during the first temporary import permission continues.

the staying period of vehicle in Turkey shall be extended on condition that the request for time extension for staying in the country shall be made to the Undersecretariat (General Directorate of Customs Control) if the vehicle was brought to Turkey with foreign vehicles temporary entry carne, and

that, If the vehicle was brought to Turkey with temporary entry form, the requests of non-diplomatic foreign officials working for a diplomatic mission or similar international organizations and foreign nationals working for the Foreign Laborer's Contact Office in Turkey and foreign experts coming to Turkey within the framework of Technical Cooperation Agreement or similar agreements shall be made to the related customs offices via the organizations that issued the required documents at the first entry.

The customs offices shall process the time extensions to the carne counterfoil if the vehicle was brought with foreign vehicles temporary entry carne and to the back of the temporary entry form if the vehicle was brought with temporary entry form.

Time extension requests shall be made before the expiration of stay in Turkey.

However, in cases where,

1. The person requesting time extension proofs that his/her purpose for coming to Turkey continues within the period from the application date until the expiration date of the carne validity period with documents such as working permission, education certificate and residence permission;

2. It is understood that the person applied to the related organization in terms of the extending the periods of documents such as working permission, education certificate and residence permission that base the time extension, and the related organizations granted time extension;

3. It is proofed with official documents that the person was not able to apply due to reasons such as unexpected situations such as accident and fire, extraordinary reasons common to all and illness to the extent of hospitalizing and person's being abroad for various reasons;

the time extension request shall be carried out by performing transaction pursuant to only the article 241 of the Customs Law out of the provisions of article 597/c of Customs Regulation.

2. For the vehicles, which are specified in paragraphs 2 and 3 of article 4 of this communiqué and which entered Turkey with Vehicle Entry-Exit Form, the owners may request time extension by applying any customs office provided that it is made in due time recorded on the form and the undertaking.

The documents requiring time extension together with time extension application must be submitted.

Where the customs office deems the submitted documents appropriate, it carries out the transaction related with time extension on the same form, informs the Edirne Customs Directorate information processing center. However, the extended time under no circumstances may exceed 24 months from the entry date of the vehicle into Turkey.

In cases where the petition for time extension is not submitted in due time or the documents requiring time extension are not submitted before their expiration, the request shall immediately be rejected by the customs office and legal proceedings shall be made against the person for whom the document was issued.

However, in case the application is not made within the period stated on the Vehicle Entry-Exit Form due to forces majeure such as earthquake, flood, frost, storm, hurricane, fire etc. and valid excuses such as illness, death, accident, the situation shall be notified to the Undersecretariat (General Directorate of Customs Control) to assessed together with its documents.

Violation of Conditions

Article 15- 1. In cases where it is found that the vehicles for private uses, which were allowed to be temporarily imported with Triptyque, Customs Transit Carne, Foreign Vehicles Temporary Entry Carne, and Temporary Entry Carne are used by others within their temporary import periods as stated in article 597 of the Customs Regulation, the penalties specified in the same article shall be applied.

2. In cases where it is established that the vehicles that entered Turkey with Vehicle Entry-Exit Form under the conditions specified in paragraphs 2 and 3 of article 4 of this communiqué are used for purposes other than it is bringing purposes, are leased, rented or lend to someone else, not exited or left to customs thought the stay periods have expired, transferred, sold to someone else, the accessories that entered with the vehicle and recorded in the document are replaced without permission, penalties pursuant to the provisions of article 238 of Customs Law no.4458 shall be imposed and the vehicle is delivered to the customs to be exited. Though the vehicle owner is allowed to exit, the necessary legal proceedings are carried out. The exit of the vehicle is only allowed if the tax and the fine are collected. The same provisions shall apply to those vehicles left to customs on the condition of definite exit, additionally, the liquidation provisions shall apply too.

In cases where it is determined that the motor vehicles tax ticket is not affixed on the windscreen or the form is not produced when requested or the form is not available in the car, penalty provisions pursuant to the paragraph 1 of article 241 of the Customs Law no 4458 shall apply.

Vehicles not exited

Article 16- 1. If the vehicle entered Turkey with the documents issued by the Foreign Automobile Clubs bond by Turkish Touring and Automobile Association, necessary prosecution for the collection of the customs duties of the vehicle shall be made to Turkish Touring and Automobile Association by Istanbul Customs Directorate.

In addition to the customs duties surcharge pursuant to the provisions of Law on Collection Procedure of Public Receivables no 6183 shall be imposed on those vehicles which entered in the country only with the documents given by Turkish Touring and Automobile Association and not determined to have exited.

The Customs Directorates and Customs Offices, which carry out the first entry procedure of vehicle, shall conduct the relevant legal proceedings in accordance with Article 597 of Customs Regulations, if the owner is:

A non-diplomatic or non-administrative technical staff working for the Embassy, Consulate or International organization; through the Ministry of Foreign Affairs, at the said organizations,

A foreign national working for Foreign Laborers' Contact Offices in Turkey; through Ministry of Labor and Social Security or other governmental organizations, at the Foreign Laborers' Contact Offices or other organizations,

Foreign experts coming to country in accordance with Technical Cooperation agreements and similar agreements; at the organizations giving the commitment letters to collect the customs duties of vehicle.

Discharging the vehicle's records

Article 17- The vehicle's records shall be discharged based on the exit delivery samples sent to the Undersecretariat of Customs Control by the customs offices if it is understood as a result of the investigation of the Undersecretariat that the vehicle is delivered or left to a customs office from the documents issued by foreign governments submitted by the Turkish Touring and Automobile Association that the vehicle is abroad, on condition that the said vehicle entered in Turkey was brought along documents issued by the Turkish Touring and Automobile Association and the foreign automobile clubs bond by the Turkish Touring and Automobile Association

2. In case the owners of the vehicles, which entered Turkey with Vehicle Entry Exit Form and records of which still remain in the passports though exited abroad, apply to any customs office for the discharge of the records in their passports, the related customs office investigates the situation from the records of the Edirne Customs Directorate information processing center or the customs office where the vehicle is declared to have exited, and if determines that the vehicle has exited, discharges the records from the passports and notifies the Edirne Customs Directorate.

Transfer

Article 18- The transfer of such vehicles temporarily imported under this Communiqué to someone else possessing the same rights shall be only possible if it is evidenced that the ownership transfer is made in the persons' country of residence or Embassies or Consulates which are accepted as the land of that country.

The transfer procedure is finalized by taking the vehicle under the control of customs office on condition that the transactions carried out at the Embassies or Consulates are documented.

The Archiving of Vehicle Entry-Exit Forms

Article 19- The white copies of the Vehicle Entry-Exit Forms issued for the vehicles entering Turkey under the said form shall be filed at the entry customs office according to the year and serial number. The green copy is sent by the customs office carrying out the entry transactions and the red copy by the customs office carrying out the exit transactions to the Edirne Customs Directorate information processing center within 30 days after

the transaction is finalized. This center combines the red and green copies and files them according to the year and serial number.

Other Conditions

Article 20- In cases of vehicle entering Turkey with vehicle Entry-Exit Forms, the Undersecretariat of Customs (the General Directorate of Customs), in cases of the vehicles entering Turkey with other documents the General Directorate of Customs Control is authorized to examine and finalize the special and necessary cases not included in this Communiqué.

Promulgation

Article 21- This Communiqué shall be promulgated as of its publication date.

Moreover, the General Customs Communiqués, Vehicle Monitor Series No 1 and 2 and Road Vehicles for private use and the General Communiqué on the Vehicles to Enter under Temporarily Import Regime with Total Relief published in Official Gazette dated/no 20.12.1997/23206, 03.04.1998/23306 and 18.02.2000/23968 are annulled.

Execution

Article 22- The provisions of this Communiqué shall be executed by the State Minister, responsible for the Undersecretariat of Customs.

ANNEX 10

UNDERTAKING

I hereby declare and agree that I shall export my motor vehicle that I brought to Turkey for a private use through issue of a Vehicle Entry-Exit Form with serial no sequence no for the purpose specified in paragraph of article 4 of the communiqué for Customs no.2 (Motor Vehicles for Private Uses) published in the Official Gazette no dated or I shall surrender the same to a Customs Authority not later than (the date) .../.../..... specified on the said form and that I shall not rent it to any other party and I shall not lend my car or any parts thereof nor shall I sell the same and that I shall pay the fine that shall be collected in accordance with article 238 of the Customs Law no.4458 in the case that I act in defiance of the above and in accordance with article 241 of the said Law in the case I fail to affix the motor vehicles tax ticket on the windscreen or to produce the form as and when requested or fail to make the form available in the car.

Name and surname
Revenue stamp, Date and signature

ANNEX 11

SAMPLE FORM OF TEMPORARY ENTRY DECLARATION FOR THE VEHICLES OF FOREIGN EXPERTS COMING TO TURKEY IN ACCORDANCE WITH TECHNICAL COOPERATION AGREEMENTS OR SIMILAR AGREEMENTS FOR THEIR PRIVATE USES

Mr./Mrs.has been employed as an official for the Ministry of/ Organization in accordance with the provisions of the agreement concluded between the government of Turkish Republic and the government of and has brought his/her vehicle, the qualifications of which are listed below, into Turkey.

We hereby declare and undertake that the said person shall not sell this vehicle in any way, and take it away on his/her return in the same way; if not, he/she shall pay all customs duties within the framework of legislation and all inward taxes and duties; and he/she shall be permitted to exit definitely from the country after all procedures conducted by Customs and Finance Offices are discharged; otherwise the customs duties requested by Customs shall be paid by our Ministry/ Organization.

...../...../20.....

(First and Last Name)

Authorized Person (title)

(Signature and Seal)

This section shall be completed for trailer and caravan:

For automobiles:

- 1- Make :
 - 2- Type :
 - 3- Year :
 - 4- Kind :
 - 5- Motor No :
 - 6- Chassis No :
 - 7- Number of doors :
 - 8- Mark of radio :
 - 9- Number of cylinders :
 - 10- Weight :
 - 11- Arrival date in Turkey :
- For the owner of vehicle
- Birth place :
 - Birth date :
 - Last arrival date in Turkey :
- How long he/she has been resided in Turkey:

I hereby declare and accept all obligations for my vehicle bound by the Ministry/ Organization.

Date and Signature

