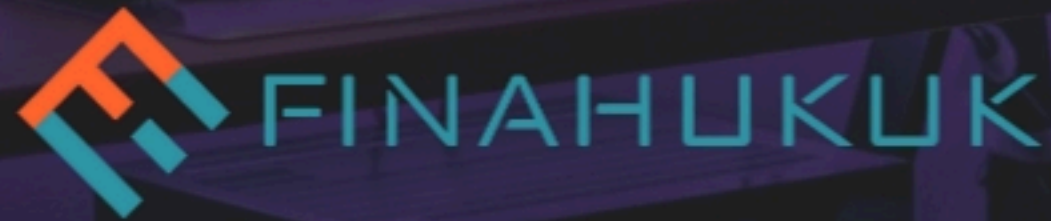
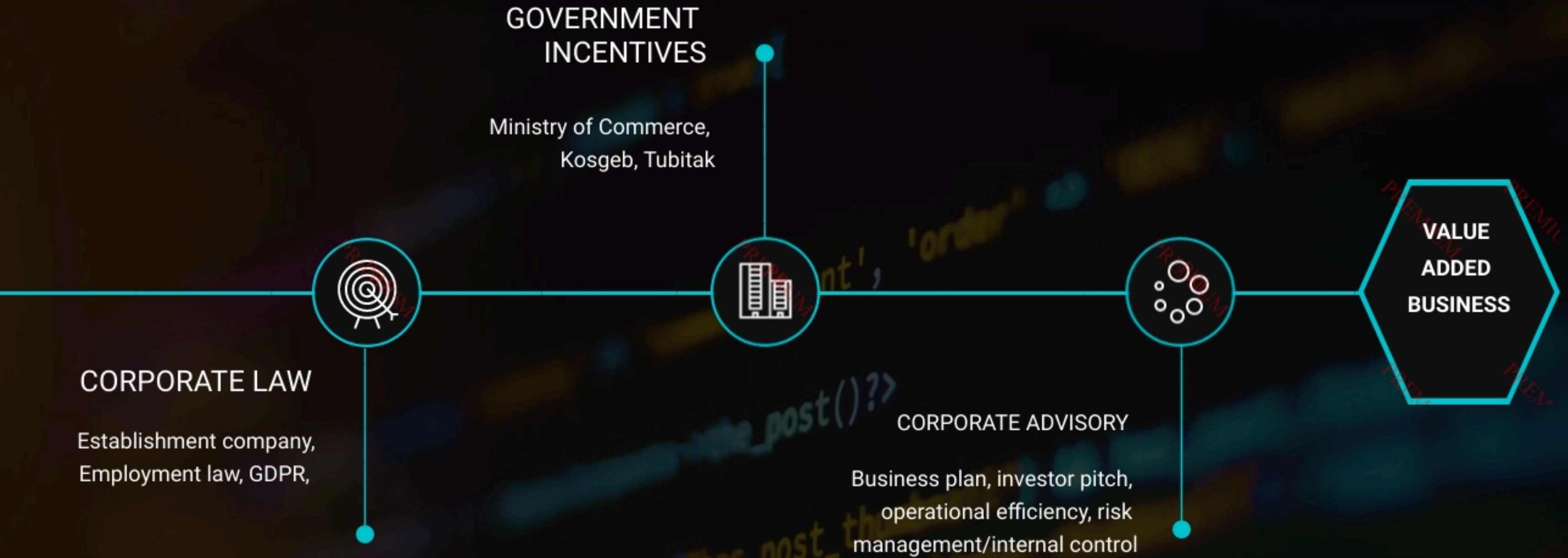




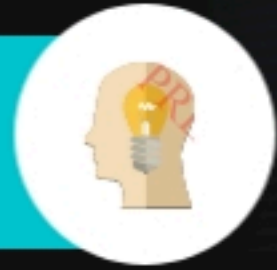
Government Incentives for Mobile App&Gaming Companies in Turkey



WHAT DOES FINAHUKUK FOCUS?



A GENERAL OVERVIEW TO MOBILE APP INCENTIVES



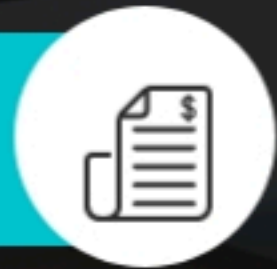
INCENTIVES BASED ON THE PROJECT

KOSGEB and TÜBİTAK Projects



INCENTIVES BASED ON EXPENDITURE

Export Incentives of Ministry of Trade



Tax & Social Security Exemptions & Incentives

Teknopark, R&D Center, Free Zone

MINISTRY OF TRADE TECHNOLOGY INCENTIVES

Prerequisites



Being member of exporters' association, E-signature and KEP&DYS



Being Corporation (A.S) or Limited Company



Expenditures should be made for foreign markets



More support to targeted countries



Expenditures should be paid by company's bank accounts



Should not be tax/social security debt (overdue)

ADS & PROMOTION SUPPORT

Ministry of Trade pays back ads&promotion expenditures which are made for foreign markets

400.000 USD

Per year

60%

WHICH EXPENSE?

Digital Marketing Expenditures, Web Site Design, PR Expenses, Social Media Design Costs

EXAMPLE

Facebook, Google, Snapchat, Ironsrc, Unity Ads, Admob

PROCEDURE

Proof of Advertisement
Bank Receipt with Stamped
Other Official Documents

DURATION

The company get back %60 of expenses in the recent 12 months

SUPPORTING TO MARKET ENTRANCE

**Ministry of Trade compensates
marketing entrance costs**

200.000 USD 50%

Per Game/Application

WHICH EXPENSE?

Platform localization, Cloud
cost, Advertisement

LIMITATIONS

Cloud cost 20.000 USD per year

PROCEDURE

**Proof of Advertisement
Bank Receipt with Stamped
Other Official Documents**

DURATION

**The company get back %60 of
expenses in the recent 12
months**

COMMISSION SUPPORTS

The Ministry of Trade is refunding the commission fees collected by the application / game platforms for the sale of applications / games abroad.

100.000 USD 50%

Per year

WHICH EXPENSE

Google play, App Store, Steam, Origin, Gog, Epic Games, Itch.io etc. commission

LIMITATIONS

Marketing the game on its own behalf and having its own account on the platform

PROCEDURE

Proof of Sales-Commissions
Bank Receipt with Stamped
Other Official Documents

SÜRE

The company get back %60 of commissions in the recent 12 months

APP&GAME DEVELOPMENT SUPPORT

The Ministry of Trade is refunding the personnel and software costs spent in the development process of the games.

50.000 USD

50%

Per game and per year

WHICH EXPENSES

Gross wage for two staff
Software licence fees

REQUIREMENTS

Application / game project is subject to pre-approval, personnel should be employed for the first time, maximum 2 personnel are supported in the same period

PROCEDURE

After the approval of the project, the expenditures and salary payments made through the bank, SSI declarations should be sent to the Union by KEP.

DURATION

Application within 1 (one) year at the latest from the date of payment

ABROAD UNIT RENTAL SUPPORT

**The Ministry of Commerce refunds
the rent and commission expenses
of foreign units.**

120.000 USD

Per office - max 10 offices

60%

WHICH EXPENSES

**Gross rent (including tax) and
commission expenses of units
opened directly or through
companies operating abroad or
through branches,**

LIMITATIONS

The rental of the company abroad
is also taken, but must be an
organic bond and established
after the parent company (except
for acquisition)

PROCEDURE

Documents and contracts of rent
and other expenses and should
be inspected by the foreign unit
trade consultancy.

DURATION

**Expenses made on behalf of the
company through the bank
channel through the company
or its official up to 1 year ago**

ADVISORY AND REPORTING SUPPORT

Ministry of Commerce refunds consultancy expenses and marketing reporting tool costs such as MobileAction & Adjust

Reporting Tools 200.000 USD Year / %60

Advisory; 200.000 USD Year / %50

WHICH EXPENSES

Marketing strategy, overseas market structure, etc. consultancy services received from companies on issues and payments for marketing analytics products such as Adjust, Mobile Action

LIMITATIONS

Pre-approval is mandatory, then the invoice-received support must be compatible

PROCEDURE

Submission of the report and invoices / expense documents of the contract made as a result of the consultancy activity to the Union by KEP

DURATION

Expenditures made on behalf of the company, through the bank channel through the company or its official, up to 1 year after the pre-approval

THANK YOU



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