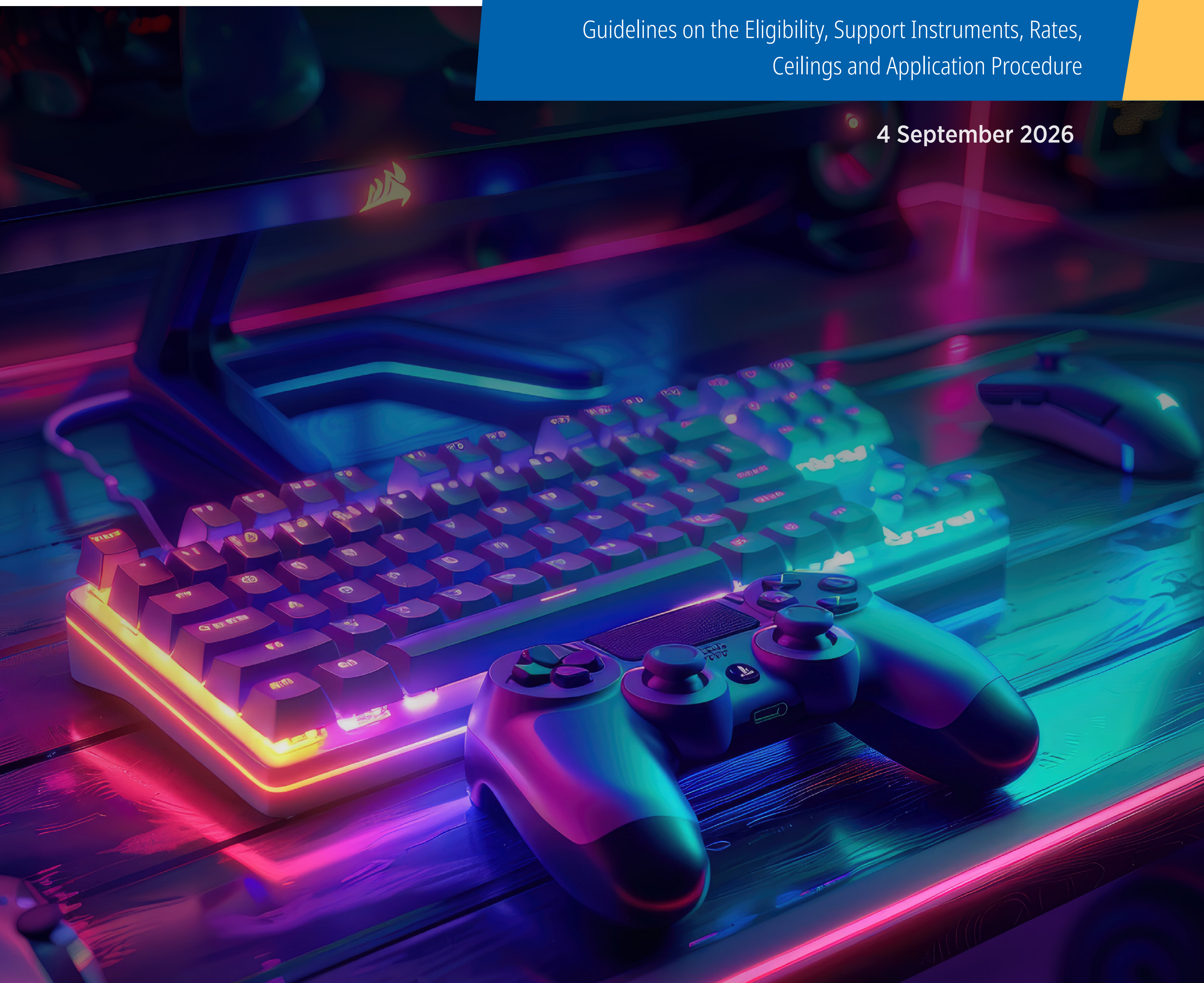
Guideline

SERVICE EXPORT INCENTIVES FOR THE GAMING & IT SECTOR

Guidelines on the Eligibility, Support Instruments, Rates, Ceilings and Application Procedure

4 September 2026



1. Introduction and Legal Framework

Presidential Decree No. 10962 ("Hizmet İhracatının Tanımlanması, Sınıflandırılması ve Hizmet Sektörlerinin Desteklenmesi Hakkında Karar"), published in the Official Gazette of 27 February 2026 (No. 33181), is the current legal basis for Turkey's service-export support regime. It consolidates and replaces the former Decrees No. 5447 (Türkiye Bilişim Sektörünün Uluslararasılaşması ve E-Turquality Programı), No. 5448 (Hizmet İhracatının Tanımlanması, Sınıflandırılması ve Desteklenmesi) and No. 5449 (Yurt Dışı Lojistik Dağıtım Ağlarının Desteklenmesi), together with the older 2014/10 Kararı on technical consultancy support. The Decree applies retroactively from 1 January 2026.

The Decree is administered by the Ministry of Trade (Ticaret Bakanlığı) and funded through the Support and Price Stabilization Fund (Destekleme ve Fiyat İstikrar Fonu — DFİF). Support is disbursed as a non-repayable, Turkish-Lira-denominated cash grant reimbursing a percentage of eligible expenditure, subject to sector-specific annual and per-item ceilings.

For the purposes of this Decree, the IT sector ("bilişim") expressly includes software, mobile applications, digital games and digital intermediation platforms. Article 3(b) specifically defines "hosting" (barındırma) to cover the online delivery of software, mobile applications, digital games or digital intermediation platforms to end users — placing digital game publishing squarely within the scope of the Decree.

2. Structure of the Decree: Programs and Definitions

The Decree organizes support into four programs. Gaming and IT companies primarily draw on the first two:

- **Service Sectors Breakthrough Program (Hizmet Sektörleri Atılım Programı — "HAP")** — divided into common support instruments (available to all covered sectors) and sector-specific support instruments (tailored to IT, health tourism, logistics, etc.).
- **Branding Program (Markalaşma Programı),** including the E-TURQUALITY® sub-track reserved for IT and digital intermediation companies.
- **Sustainability Program (Sürdürülebilirlik Programı)** — supports ESG-related consultancy, certification and reporting expenditure.
- **Overseas Logistics Distribution Networks Program** — not relevant to the gaming/IT sector.

A beneficiary admitted to the Branding Program cannot simultaneously benefit from the Breakthrough Program (Article 33/7), except for support instruments addressed to a collaborating organization (işbirliği kuruluşu) rather than the beneficiary itself. Companies should therefore make a deliberate strategic choice between the two tracks rather than assuming both apply cumulatively.

2.1. Key Definitions Relevant to Gaming Companies (Article 3)

Term	Definition (as used in the Decree)
Yararlanıcı (Beneficiary)	A company incorporated under the Turkish Commercial Code (Law No. 6102), a cooperative under Law No. 1163, certain universities/vocational schools, or another entity approved by the Ministry.
Barındırma (Hosting)	Storing software, a mobile application, a digital game or a digital intermediation platform on servers for delivery to users over the internet.
İşbirliği kuruluşu (Collaborating organization)	A public body, sectoral umbrella organization or other sectoral body designated by the Ministry — relevant for UTPO and Tekno Accelerator project supports.
Hizmet Sektörleri Atılım Programı	The program aimed at export readiness, competitive positioning, institutional capacity-building and market entry/retention.
Markalaşma Programı	The program aimed at building and positioning globally recognizable Turkish brands.

3. Who May Apply — Eligible Beneficiaries

Article 3(r) defines the general beneficiary category as companies established under Turkish Commercial Code Law No. 6102 and resident in Turkey, together with cooperatives under Law No. 1163 and specific educational institutions. For a gaming/IT company, the practical eligibility profile is as follows:

- Incorporated as a Turkish capital company (joint-stock or limited liability company) and resident in Turkey for tax purposes.
- Active in the IT sector as defined by the Decree's scope (Article 2/b): software, digital games, mobile applications, AI, cybersecurity, blockchain, big data, embedded software, communication/IT services, or other adjacent digital fields recognized by the Ministry.
- Generating, or planning to generate, service export revenue — i.e., providing services to, or earning income from, persons or entities resident abroad.
- Registered as a member of the Turkish Exporters' Assembly member union relevant to service exports — in practice, the İstanbul Hizmet İhracatçıları Birliği (Istanbul Service Exporters' Association, "HİB") or the applicable regional Exporters' Union.

Unlike the former Decree No. 5447, which included a distinct employment support item specifically for software/game developer salaries, Decree No. 10962 does not carry a separate incentive for developer headcount as such. The Article 19 workforce-development support instead targets personnel engaged in international promotion, sales and marketing functions — not core R&D/development staff. Companies budgeting for developer cost relief should instead look to the Technology Development Zone (Teknokent) or R&D Center regimes, which operate independently of this Decree.

Market reports suggest the previous minimum one-year incorporation requirement has been relaxed under the new regime, allowing newly established start-ups to apply; this should be confirmed against the Ministry's current implementing Communiqué (Genelge) before relying on it in a specific filing.

4. Sector-Specific Support Instruments for IT / Digital Gaming

These instruments (Articles 16, 17, 19, 22, 23, 25, 29 and 31) sit within the Breakthrough Program's "sectoral support elements" chapter and are the core toolkit for a digital game publisher or software company.

Instrument (Article)	Scope	Rate	Ceiling
Hosting Support — Barındırma (Art. 16)	Hosting expenditure incurred to bring software, a mobile application, a digital game or a digital intermediation platform to an overseas market	50%	TRY 5,000,000/year — up to 5 years
Digital Product Promotion Support — Dijital Ürün Tanıtım (Art. 17)	Overseas advertising, promotion and marketing expenditure for a piece of software, a mobile app or a digital game	50%	TRY 50,000,000/year (max TRY 15,000,000 per product, up to 10 products) — up to 5 years
Platform Commission Support — Platform Komisyon (Art. 22)	App-store/platform commission expenditure (e.g., Apple App Store, Google Play) on overseas sales and distribution	50%	TRY 20,000,000/year (max TRY 4,000,000 per product, up to 10 products) — up to 5 years
Report & Database Membership Support (Art. 23)	Market research reports and database subscriptions used to formulate overseas market strategy	50%	TRY 2,500,000/year — up to 5 years
Software License Support (Art. 31)	Expenditure on purchased or leased software licenses	50%	TRY 2,500,000/year — up to 5 years
Workforce Development — Domestic Marketing Staff (Art. 19/2)	Salary cost of up to 5 domestic employees engaged in international promotion/marketing	50%	TRY 90,000/month per employee — up to 5 years
Workforce Development — Overseas Unit Staff (Art. 19/3)	Salary cost of up to 5 employees at an overseas office/unit	50%	TRY 250,000/month per employee — up to 5 years
International Technology Marketing Office — UTPO (Art. 29)	Setup and operating costs of an overseas sales/marketing office run by a collaborating organization	50%	TRY 35,000,000/year per office — up to 5 years
Tekno Accelerator Export Project Support (Art. 25)	Consultancy, training and mentoring costs of export-acceleration projects run by a collaborating organization	50%	TRY 25,000,000 per project — up to 2 years

5. Common (Cross-Sector) Support Instruments Available to Gaming/IT Companies

In addition to the sectoral items above, gaming/IT beneficiaries can draw on the "common support elements" open to all covered service sectors:

Instrument (Article)	Rate	Ceiling
Unit Support (Art. 8) — rent, set-up and shared-office membership costs of an overseas office	50%	TRY 6,000,000/year per unit — max 25 units, 5 years per country
Advertising, Promotion & Marketing Support (Art. 11)	50%	TRY 25,000,000/year — up to 5 years
Registration & Protection Support (Art. 12) — overseas trademark/patent registration	50%	TRY 2,500,000/year
Overseas Event Participation Support (Art. 13)	50%	TRY 1,500,000 per event (2x for prestigious events)
Domestic Event Participation Support (Art. 15)	50%	TRY 600,000 per event (2x for prestigious events)
International Organization Membership Support (Art. 26)	50%	TRY 2,500,000/year
Certification Support (Art. 7)	50%	TRY 4,000,000/year

Article 44 allows the support rate for unit, delegation, advertising/promotion/marketing, overseas event participation/organization, digital product promotion, Tekno Accelerator and UTPO supports to be increased by up to 20 percentage points where the relevant activity targets a Ministry-designated "priority market".

6. The Branding Program and E-TURQUALITY®

Article 33 governs the Branding Program, under which a brand admitted to the TURQUALITY® or E-TURQUALITY® program benefits from the same range of support instruments described above, all at a 50% rate, plus additional IT-specific items: digital product promotion, hosting, platform commission, testing, and "value-added IT projects" (katma değerli bilişim projeleri) expenditure.

Criterion	Detail
Eligibility	E-TURQUALITY® is reserved exclusively for companies operating in the IT or digital intermediation sectors (Art. 33/3).
Duration	Brand Support Program: up to 4 years. TURQUALITY®/E-TURQUALITY®: up to 5 years per target market for market-facing activities; up to 5 years for institutional-capacity and employment-related expenditure.
Annual Ceiling	TRY 250,000,000/year where all supported brands sit in the Brand Support Program; TRY 500,000,000/year where at least one brand is in TURQUALITY®/E-TURQUALITY®.
Number of Brands	Up to 2 domestically registered trademarks of the same beneficiary may be supported simultaneously.
Precondition	Preparation of a Strategic Business Plan (Stratejik İş Planı — SİP) and a preliminary review conducted by an approved management-consultancy firm.

Because admission to the Branding Program forecloses simultaneous use of the Breakthrough Program, an IT/gaming company should weigh the higher ceilings and longer duration of the Branding track against the administrative overhead of the Strategic Business Plan process and the loss of flexibility to mix and match individual Breakthrough Program instruments.

7. Application Procedure — Step by Step

1. Union membership: complete membership of the Service Exporters' Association (Hizmet İhracatçıları Birliği — HİB) or the applicable regional Exporters' Union. Union membership is a precondition for any support application.
2. Scope-inclusion (kapsama alım) application: submit the baseline information and documents listed in Annex 4 ("Hizmet Sektörleri Atılım Programı Başvuru Belgeleri — EK-4") of the implementing Communiqué. This is a one-time submission made at the point of scope-inclusion, first pre-approval, first project approval, or first support application — whichever occurs first.
3. Program selection: decide, before filing, whether the company will pursue the Breakthrough Program or the Branding Program (per target brand), since the two cannot generally be combined for the same beneficiary.
4. Pre-approval where required: certain expenditure items (e.g., purchase of a market-entry report) require pre-approval before the cost is incurred — pre-approval must be requested and obtained prior to the relevant activity or payment.
5. Execute and document: carry out the supported activity and retain supporting documentation — invoices, proof of payment, contracts, screenshots of platform commission statements, hosting invoices, etc. — in a form that ties each cost to the relevant support instrument.
6. File the support application electronically through the Ministry's Destek Yönetimi Sistemi (Support Management System — "DYS"), which routes the application to the relevant Exporters' Union Secretariat General and then to the Ministry of Trade for review.
7. Annual monitoring and evaluation (Article 42): submit the annual Financial Information Form (EK-5) and, where required, documentation certified by a Sworn-in Certified Public Accountant (YMM) or an independent audit firm, as part of the Ministry's ongoing performance monitoring of supported beneficiaries.

Detailed procedural rules are set out in the Ministry of Trade's "Hizmet Sektörlerinin Desteklenmesine İlişkin Genelge" (Communiqué on the Support of Service Sectors), including the current Annex templates (EK-4, EK-5) referenced above. Applicants should obtain the current version of this Communiqué directly from ticaret.gov.tr, as annexes and procedural details are subject to periodic revision by the Ministry.

8. Key Rules, Limitations and Sanctions

Single-support rule (Article 45/4)

The same item of expenditure may only be supported under one program at a time — a cost claimed under this Decree cannot also be claimed under, for example, an R&D Center incentive or a Technology Development Zone benefit for the same outlay.

Interaction with employment incentives (Article 46)

Personnel costs already benefiting from another employment-cost-reducing incentive (social security premium relief, wage support, tax reduction, etc.) under separate legislation cannot simultaneously be supported under this Decree — with a narrow carve-out for the minimum-wage social security premium reduction under Article 81(1)(ı) of Law No. 5510.

Annual indexation (Article 43)

All ceilings in the Decree are revalued at the start of each calendar year in line with the revaluation rate announced under the repeated Article 298(B) of the Tax Procedure Law (Law No. 213).

Payment currency and basis (Article 45)

Support is calculated on the gross (VAT/indirect-tax-inclusive) eligible cost and paid in Turkish Lira.

Sanctions (Article 47)

Submission of forged or misleading documents, breach of undertakings, or duplicate claims under another support program can result in rejection of the application, a support suspension of six months to one year, and recovery of any support already paid as an undue payment, collected under the procedures of Law No. 6183. Repeat violations extend the sanction to all pending and future applications by the same party.

Monitoring and clawback (Article 42)

The Ministry may reduce the support rate, reject a pending application, or remove a beneficiary from the program's scope if monitoring reveals non-compliant or under-performing activity.

9. Practical Considerations for Gaming Studios

Multi-title portfolios

The per-product caps under the Digital Product Promotion and Platform Commission supports (Articles 17 and 22) each apply to up to 10 titles per beneficiary per year — a studio publishing several games should track eligible spend at the title level to maximize aggregate recovery within the overall annual ceiling.

App-store commission documentation

Because platform commission statements from Apple/Google are issued in foreign currency and often bundled across multiple products and regions, maintaining a per-title, per-market cost allocation schedule from the outset materially eases the DYS filing and any subsequent YMM certification.

Hosting versus cloud infrastructure costs

Only hosting expenditure tied to delivering the product to end users abroad falls under Article 16 — general cloud infrastructure or internal development-environment costs not linked to market delivery may not qualify and should be reviewed with the Ministry's current Communiqué guidance.

Stacking with Teknokent/R&D Center regimes

This Decree's supports (marketing, hosting, commissions, overseas offices) are generally complementary to — rather than a substitute for — the corporate/income tax exemption available under Technology Development Zone status (Law No. 4691) or the R&D deduction under Law No. 5746, provided the same specific cost item is not claimed twice.

Branding Program timing

Because entry into the Branding Program forecloses the Breakthrough Program for the same beneficiary, a studio that expects to launch several titles in the near term may prefer to remain on the Breakthrough Program's per-title mechanics before committing to a single-brand TURQUALITY®/E-TURQUALITY® strategy.

Target-market uplift

Where the Ministry designates a priority target country, the up-to-20-point rate uplift under Article 44 can meaningfully increase recoverable marketing and hosting costs for a studio prioritizing that market — this should be checked against the current Ministry list before budgeting a campaign.

10. Application Checklist

- » Is the company a Turkish-resident capital company (joint-stock or limited liability)?
- » Has membership in the Service Exporters' Association (HİB) / relevant Exporters' Union been completed?
- » Has a decision been made between the Breakthrough Program and the Branding Program?
- » Are the EK-4 scope-inclusion documents ready (trade registry extract, activity certificate, authorization documents, etc.)?
- » Have pre-approval items (if any) been cleared before the related activity or payment?
- » Is there a per-title cost-tracking system for hosting, platform commission and digital product promotion spend (relevant given the 10-product cap)?
- » Are invoices, payment proofs, contracts and platform statements being archived in a form suitable for DYS submission and YMM certification?
- » Has DYS (Destek Yönetimi Sistemi) user access been obtained for the company's authorized signatories?
- » Is the annual Financial Information Form (EK-5) process, including any required YMM/independent audit certification, scheduled into the company's compliance calendar?
- » If pursuing the Branding Program: has a Strategic Business Plan (SİP) been commissioned from an approved management-consultancy firm?

11. How Level International Can Support Your Application

Level International advises gaming and IT companies across the full lifecycle of a Decree No. 10962 application — from initial eligibility assessment through to multi-year compliance monitoring — coordinating this work with our broader Turkish tax, transfer pricing and corporate structuring practice, and with our Amsterdam office for clients with a Dutch or wider European holding structure.

11.1. Eligibility & Program Strategy

- Assessing the company's eligibility profile against the Decree's beneficiary criteria and sector scope (software, digital games, mobile applications, digital intermediation).
- Mapping the company's cost base — hosting, platform commissions, overseas advertising, overseas offices, licenses, market research — against the available support instruments to quantify realistic annual recovery.
- Advising on the strategic choice between the Breakthrough Program (Hizmet Sektörleri Atılım Programı) and the Branding Program / E-TURQUALITY®, including a cost-benefit comparison of ceilings, duration and the exclusivity rule under Article 33/7.
- Structuring a multi-title portfolio strategy to make the most efficient use of the per-product caps under the Digital Product Promotion and Platform Commission supports (Articles 17 and 22).

11.2. Application Preparation & Filing

- Union membership guidance — coordinating registration with the Service Exporters' Association (HİB) or the applicable Exporters' Union.
- Compiling and reviewing the EK-4 scope-inclusion file (trade registry documents, activity certificates, authorization documents) and any sector-specific annexes.
- Preparing and filing pre-approval requests for expenditure items that require Ministry sign-off before the cost is incurred.
- Drafting and submitting support applications through the Destek Yönetimi Sistemi (DYS), including the supporting cost schedules and narrative justifications reviewers expect to see.
- For Branding Program applicants: coordinating the Strategic Business Plan (SİP) process with an approved management-consultancy firm and preparing the underlying financial and market analysis.

11.3. Documentation, Cost Allocation & Certification

- Designing a per-title, per-market cost-allocation methodology for hosting and platform commission expenditure, built to withstand DYS review and any subsequent audit.
- Reviewing invoices, platform statements and payment evidence for eligibility before filing, to reduce the risk of rejection or clawback.
- Coordinating with the company's Sworn-in Certified Public Accountant (YMM) or independent audit firm for the certifications required under the annual monitoring process (Article 42) and the Financial Information Form (EK-5).

11.4. Ongoing Compliance & Portfolio Management

- Tracking the five-year (or program-specific) support clock and per-instrument annual ceilings across multiple simultaneous support items, so the company does not inadvertently forfeit unused capacity or breach the single-support rule of Article 45/4.
- Monitoring annual ceiling revaluation under Article 43 and re-modelling expected recoveries at the start of each calendar year.
- Advising on the interaction between this Decree's supports and other incentive regimes the company may use in parallel — in particular Technology Development Zone (Teknokent) status under Law No. 4691 and R&D/Design Center status under Law No. 5746 — to ensure the same cost item is never claimed twice (Article 45/4) and that employment costs are not double-counted with other incentives (Article 46).
- Preparing for Ministry monitoring and, where needed, responding to inquiries or defending the company's position in the event of a review under Article 42 or a sanction proceeding under Article 47.

11.5. Cross-Border Coordination

- For groups with a Dutch or other European holding company, aligning the Turkish operating entity's service-export filings with the group's broader transfer pricing, intercompany agreement and Pillar Two/GloBE compliance position, drawing on Level International's coordinated Istanbul–Amsterdam practice.
- Advising on the corporate and contractual structuring needed where overseas offices, UTPO arrangements or overseas unit staff (Article 19/3) are established as part of the company's international go-to-market plan.

Level International combines Turkish tax and incentives practice with cross-border corporate and transfer pricing expertise, enabling gaming and IT clients to manage Decree No. 10962 applications alongside their wider Turkish and international tax position rather than as an isolated compliance exercise.

12. Our Team

Please contact our team for your queries and assistance on your eligibility, support instruments, rates, ceilings and application procedures.

Ramazan Biçer

Partner, Adv. LLM. in International Tax Law

ramazan@level-international.com

Şeyma Aydoğan

Director, SMMM

seyma@level-international.com

Serra Konaçoğlu Kara

Senior Manager CPA

serra@level-international.com

Enes Güreler

Senior Consultant

enes.gureler@level-international.com

Esentepe Mah. Ecza Sok. Pol Center
C Blok No: 4/1 34394 Şişli/İstanbul, Türkiye

+90 212 951 01 31

info@**level-international**.com