

Foreign Investment and Business Set-up

Turkey provides attractive opportunities for foreign investments due to government privatisation policies, a fast-growing business environment, as well as government initiatives regarding investor-friendly liberalisation and deregulation of mechanisms for foreign direct investments.

An equal treatment policy generally allows foreign investors to hold the same rights and liabilities as local investors and Turkish participation is not required in the capital or management of a company with foreign capital. A company can be established in Turkey with 100% foreign capital, with almost all industry sectors are open to foreign investment.

Moroğlu Arseven offers full support to foreign investors and local recipients of such investments, to ensure the process is smooth, efficient and well-structured in terms of transaction risk and tax aspects. The firm guides and supports clients throughout the full investment process, from focused due diligence of target companies and comparative legal analysis, through to transactional and industry-related regulatory advice, negotiations with stakeholders, as well as drafting transaction agreements and bespoke security arrangements.

We regularly advise clients on effective structures for cross-border transactions to minimise tax liabilities and protect investors or investment recipients. Our advice supports clients to adopt the most advantageous investment vehicle available, as well as access various foreign investment incentives, such as exemptions and discounts for customs duties or VAT. We also provide experience-based advice to clients regarding repatriation of profits and invested funds to the investor's country.

Business Set-up

Moroğlu Arseven regularly assists local and international clients to establish and incorporate companies, branches and liaison offices in Turkey. We have supported many foreign and multinational companies to plan and launch their Turkish business operations, as well as support with corporate house-keeping for the local company on an ongoing basis. Our clients are both public and privately held companies, active across a diverse range of industries and commercial activities.

We offer comprehensive support through the business establishment process, including careful analysis of each client's specific goals and needs to ensure clients establishes the most appropriate and tax efficient business structure.

The firm provides clients with clear explanations of incorporation procedures, document checklists, translation support, as well as carefully explain the procedures to follow when preparing and executing incorporation documents in their own country. We support clients through all dealings with government authorities and third parties, such as public notaries, commercial registry office and tax authorities.

We work closely with clients to develop the new company's articles of incorporation, considering many elements which will impact the founding process, as well as ongoing management and winding-up processes. Support draws on advice from a range of related practice areas, such as tax, employment, intellectual property, corporate governance and commercial contract management.

We regularly support clients to establish businesses within free trade zones and in all other industrial zones, which receive special tax treatment and incentives. Our support involves helping clients to understand and navigate the

complex government processes for securing and maintaining these benefits.

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