

Turkey Extends Support and Audit Requirement for R&D to Also Include Industrial Design Activities

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Turkey has expanded regulations for practice and audit of R&D activities to now also include industrial design activities. These rules apply to technology centers (built under the Law on the Establishment of the Presidency of Small and Medium Sized Enterprises Development Administration no. 3624), as well as R&D and Industrial Design Centers located in Turkey. The rules are intended to support and provide incentives for R&D and innovation projects, industrial design projects, pre-competitive collaboration projects and technology-venture capitals.

The Ministry of Science, Industry and Technology published the Regulation on the Practice and Audit of the Supporting Research, Development and Industrial Design Activities ("**Regulation**") in Official Gazette number 29797 on 10 August 2016, effective from 1 March 2016.

The Regulation outlines procedure and principles for:

- Activities which are not considered to be R&D, innovation, or industrial design.
- Scope of R&D, innovation and industrial design expenses.
- Methods for discounts to R&D and industrial designs practice principles.
- Incentive for income tax stoppage.
- Implementation of social security contribution support.
- Exemptions for stamp tax and customs tax.

Please see this [link](#) for full text of the Regulation (only available in Turkish).

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