

# V.I.E. COUNTRY MEMO

## TURKEY

*Are you planning a V.I.E. assignment in this country? Read all the information and obligations required to start the project. Steps to be taken jointly by the company in France, the local company and the applicant.*

### POINTS TO REMEMBER TO START AN INTERNSHIP

The French company must ensure that the host organisation is aware of the steps to be taken and that the latter accepts the procedures. The **Turkish host organisation** is designated as the **sponsor of the V.I.E.** It must carry out the procedures for obtaining a work permit. V.I.E.s must be in possession of a work visa and a work permit.

Residence permit	Work visa and work permit	Additional costs over 12 months <sup>1</sup> : - Visa procedure - Healthcare costs - Local income tax	- around €290 - from around €10,140 - from around €6,100
Status of the V.I.E.	Foreign worker	Start of assignment on site:	Not permitted
Duration of assignment	6 to 24 months	Start of assignment in France:	Authorised on presentation of the work permit
Specific conditions	Need for an employment contract governed by local law / Local taxation and contributions to be provided for / Different remuneration package if the local organisation is a host or a commercial partner / Vigilance on the engineer profile	Shortest possible start time <sup>2</sup>	12 weeks for a start date on the 1 <sup>st</sup> of the month

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<sup>1</sup> Costs in addition to the allowance and administrative fees, estimated in EUR according to the exchange rate in force below; this is a non-exhaustive estimate (excluding the payment of a housing allowance, travel costs incurred for the visa application, or other special cases, such as an expedited visa application, etc.). Reference rate: chancellery rate 1 TRY = €0.02646 at 01/10/24.

<sup>2</sup> Estimate of the shortest possible start time, excluding businesses not yet approved by Business France and other reasons that may extend processing times (incomplete applications, etc.).

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## PREPARATION PROCEDURE

### VALIDATE ALL ASPECTS OF THE ASSIGNMENT

In addition to the conditions of eligibility for the V.I.E., the French company must consider its project within the framework of the prerequisites imposed by the destination country.

#### > PROFILE OF THE APPLICANT


**Any applicant profile**, regardless of his/her degree, level of experience or nationality (French or a national of the European Economic Area), may apply for a V.I.E. assignment in this country.

  **For applicants with an engineering degree:** in this case, **the host organisation must immediately contact the V.I.E. correspondent based in Turkey** (see contact details available at the end of this Memo) **before submitting the permit application** to specify the procedure.

*The issue of a residence card is a sovereign decision at the discretion of the authorities of the country of assignment, which may refuse an application or require additional criteria for granting the residence card.*

#### > HOST ORGANISATION

The local authorities require that the host organisation falls into one of the following categories: Any type of local organisation may host a V.I.E. as soon as they are ready to complete all the formalities and meet the obligations related to the visa:

-  ✓ **Subsidiary or branch of the French company**, provided that it meets the following conditions:
- a minimum of 5 Turkish employees for 1 foreign employee
  - paid-up share capital of at least TL 100,000, revenue of at least TL 800,000, or export revenue of at least €210,000.
- ✓ **Commercial partner of the French company** provided that it meets the aforementioned conditions.
- ✓ **Host organisation:** *to obtain the list of available host organisations, the company must contact its V.I.E. sales representative.*

The local authorities exclude the possibility of hosting a V.I.E. in the following organisation:

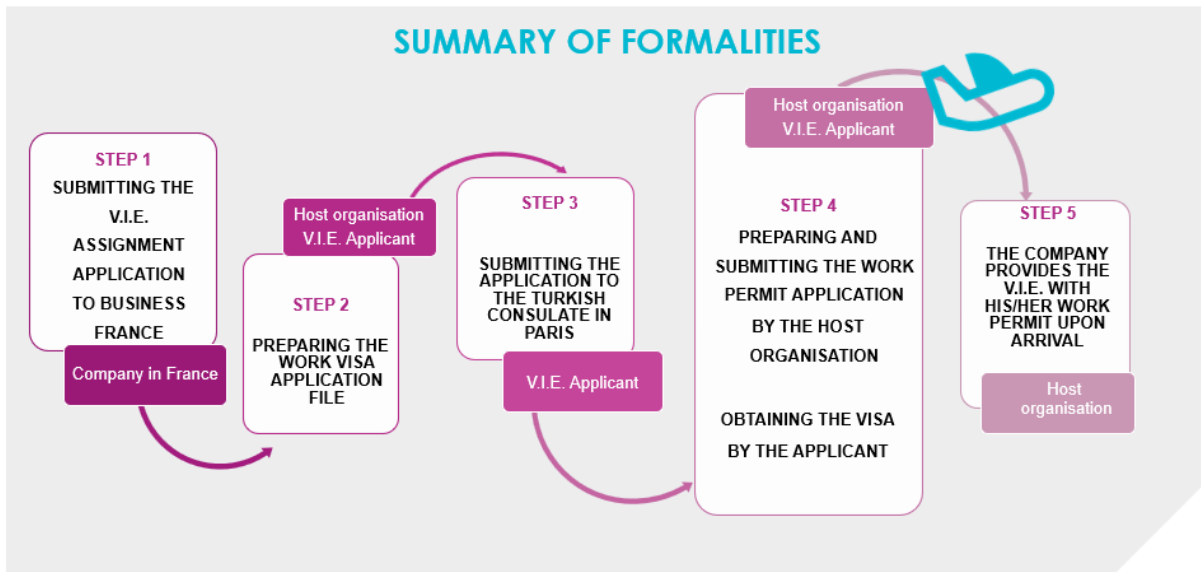
- ⊘ Local establishment of the French company in the form of a representative office.

#### > NATURE OF THE ASSIGNMENT

The V.I.E. program is formative in nature. The V.I.E. cannot hold a managerial position.

## RESIDENCE CARD AND ADMINISTRATIVE FORMALITIES

Once the applicant has been identified, the company sends the request for a new assignment via the E-VIE client extranet. The visa application is done in **5 steps**:



The applicant is authorised to travel to Turkey, once he/she has obtained **the visa and with the agreement of Business France and the company**.

### > PREPARATION OF THE WORK VISA APPLICATION

The applicant and the host organisation shall jointly prepare the visa application file.

**The host organisation** will provide the applicant with the following documents:

- A copy of the employment contract governed by Turkish law, signed between the host organisation and the applicant.**

The contract must be written in Turkish and mention:

- **the amount of gross salary:**

<p>If the V.I.E. is hosted in a subsidiary of the French company →</p>	<p>The gross salary amount to be reported corresponds to the <b>amount of the V.I.E. allowance paid by Business France</b>, denominated in euros. Local regulations allow foreign subsidiaries to declare a salary in foreign currency. The contract must indicate that this salary is paid in France<sup>3</sup>.</p>
<p>If the V.I.E. is hosted in another type of organisation (local partner or host organisation) →</p>	<p>The contract must mention a <b>salary in Turkish lira or foreign currency</b> (contact the V.I.E. correspondent to be accompanied), corresponding to at least 3 times</p>

<sup>3</sup> For foreigners working in Turkey, the regulations require that the salary paid be equivalent to at least 3 times the minimum wage for specialist or managerial positions. As the gross minimum wage is currently around €530 per month, a local minimum wage of €1,590 is required by the local authorities. At around €2,462 in October 2024, the V.I.E. allowance exceeds the target amount.

the minimum wage (**€1,590 minimum**), which must **actually be paid by the host organisation**.

This sum will be considered as housing assistance for the V.I.E. Consequently, a **20% reduction will be made on the monthly geographical allowance paid by Business France to the V.I.E.**

Consequently, the V.I.E. will receive 80% of the geographical allowance.

- **the assignment of the V.I.E. to the Turkish social security system (SGK):** the host organisation must then carry out the formalities for joining the local social security system (based on the salary mentioned in the employment contract).
- **the fixed term of the employment contract:** the permit will only be granted on condition that the contract is for a fixed term (not indefinite). The term mentioned will determine the validity period of the visa and work permit: if the assignment is planned for 24 months, the employment contract must specify a term of 24 months.

- ❑ **A letter from the Turkish host organisation recalling the main points of the employment contract under local law:** title of the position (no mention of the French V.I.E. status because the status is not known to the local authorities), the duration of the assignment, the amount of salary paid from France, the affiliation to the SGK.



**FOR APPLICANTS WITH AN ENGINEERING DEGREE:** if the applicant has an engineering degree, **the host organisation must immediately contact the V.I.E. correspondent based in Turkey** (see contact details available at the end of this Memo) **before submitting the permit application** to specify the procedure.

#### **Applicants must submit the following documents:**

- ❑ A copy of the passport (identity pages and place of issue of the passport), the validity of which must be at least greater than 60 days from the submission of the visa application;
- ❑ An identity photo in passport format (“biometric” format);
- ❑ A copy of the last diploma (only the final diploma is accepted).

#### **> SUBMISSION OF THE WORK VISA APPLICATION BY THE APPLICANT FROM FRANCE**

Once the visa application file has been completed, the applicant goes [to the web page of the Consulate General of Turkey](#):

- he/she completes the work visa application form online. Needless to say, he/she will be carrying out a V.I.E. assignment, as the local authorities are not familiar with the program;
- then chooses his/her appointment window to come and submit the application in person.

At the end of this step, the website generates a **16-character reference number**. **The applicant must immediately send this number to the host organisation and pay the visa fees** in the amount of €80 with the consulate (reimbursement to be requested later from the French company).

On the day of the appointment, the applicant goes in person to the **Consulate General of Turkey near Paris to submit the application**:

#### **Consulate General of Turkey in Boulogne-Billancourt**

44 rue de Sèvres, 92100 Boulogne-Billancourt, France

**Email:** [consulat.paris@mfa.gov.tr](mailto:consulat.paris@mfa.gov.tr) **Phone:** +33 (0)1 47 12 30 30

## > SUBMISSION OF THE WORK PERMIT APPLICATION BY THE HOST ORGANISATION

**The host organisation must gather together the following documents:**

- Registration in the trade register (Ticaret sicil gazetesini)
- The tax disc (Vergi levhasi)
- The certificate of professional activity (Isyeri faaliyet belgesi)
- Balance sheet and income statement of the last year approved by the tax authorities or the accountant (Son yıla ait, vergi dairesi veya YMM onaylı bilanço ve kar/zarar tablosu)
- The 16-character number provided by the applicant during the previous step (reference of the visa application filed in France)
- And any other documents required on request (contact the Ministry of Labour and Social Security for more information).

**Simultaneously, and at the latest within 7 days following the applicant's submission of the visa application,** the host organisation must submit the online work permit application on the website of the Turkish Ministry of Labour and Social Security (*T.C. Calisma ve Sosyal Guvenlik Bakanligi* <https://ecalismaizni.csgb.gov.tr/eizin>).

Work permit fees must be paid to an approved bank. As an indication, in 2024, the cost of a 12-month work permit amounts to approximately TL 7,910<sup>4</sup> (i.e. approximately €209.30).

## > OBTAINING THE VISA AND WORK PERMIT

The Turkish Ministry of Labour and Social Security jointly examines the application for a work visa and work permit: it takes **90 days to obtain its approval**.

The host organisation receives the work permit by express mail in the form of a plastic card bearing the applicant's photo, the type of work visa and the name of the host organisation. The company will hand over the permit to the V.I.E. upon arrival in Turkey.

**Validity period:** 12 or 24 months, depending on the duration of the employment contract under local law. The work permit allows you to enter and leave the territory freely.

Once the work permit has been issued, the Turkish Ministry of Labour and Social Security notifies the Consulate General of Turkey in France to issue the visa to the applicant. The applicant is then summoned to the Consulate to collect his/her visa (by appointment).



As soon as the applicant obtains **the visa**, he/she must **send a copy to Business France** via the personal space on the [My International Internship](#) website.

**With the agreement of their company and Business France, applicants can travel to Turkey with their passport and the original of the visa. The applicant may leave France. He/she will obtain his/her permit from the host organisation.**

**On arrival, the local organisation gives the V.I.E. the work permit.** V.I.E.s can immediately start their assignment upon arrival in Turkey. As the visa only entitles the holder to enter Turkey once, it is important for the company to hand over the permit to the V.I.E. immediately.



As soon as the applicant obtains **his/her permit**, he/she **must send a copy to Business France** via the personal space on the [My International Internship](#) website.

<sup>4</sup> This amount corresponds to the sum of TRY 7,345 and TRY 565.

## SPECIAL CASES

What about dependents?	The beneficiary may obtain a residence permit in connection with the V.I.E.'s residence permit, but in this case, he/she will not be authorised to work.
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## PROCEDURES IN THE COUNTRY

### LOCAL ADMINISTRATIVE FORMALITIES

All additional information useful to ensure that the assignment goes smoothly is included in the V.I.E. Guide.

**Within 15 days of arriving**, the V.I.E. must **without fail contact the V.I.E. correspondent** based in the Business France office in Istanbul (see contact details available at the end of this Memo).

He/she must also complete his/her **consular registration online**. If the V.I.E. is French, the registration must be carried out using this link: [HERE](#). For nationals of another European country, information is available on the websites of the embassies of the countries concerned in Turkey.

### SECURITY

**Depending on how the security situation changes**, travel within certain countries or regions may be discouraged or even banned. In addition to the request for authorisation for any travel outside the country of assignment (or in any orange zones in Turkey), the V.I.E. must obtain information about the safety conditions by referring to the map developed by the crisis and support centre, which details the status of each country by colour.

Green zone	Normal vigilance: no particular security constraints
Yellow zone	Enhanced vigilance
Orange zone	Travel permitted with the V.I.E. correspondent's prior approval
Red zone	Formal ban on entering the zone

Everything you need to know about security rules in Turkey



[Travel advice website / Turkey](#)

Everything you need to know about security rules around the world



[Travel advice website](#)

### TAXES

In principle, the allowance received by the V.I.E. is not subject to local income tax. **Turkey is an exception to this rule: the allowances received by the V.I.E. are subject to taxation in Turkey on the basis of the amount indicated in the employment contract under local law by the host organisation, corresponding to the amount of the V.I.E. allowance as the reference salary and to pay income tax.**

In addition, each year V.I.E.s must declare their V.I.E. allowances in France<sup>5</sup>.

The **tax declaration formalities** with the local tax authorities are **carried out exclusively by the local organisation**, without the V.I.E. having to file an annual declaration. Tax is paid monthly by deduction

<sup>5</sup>Each year, Business France provides V.I.E.s with the instructions to follow to complete the tax return in France (email sent in May).

at source, directly by the organisation to the local tax authorities.<sup>6</sup> In Turkey, the fiscal year is the calendar year and runs from 1 January to 31 December.

The French company will also have to pay the additional tax relating to the payment by the host company to the V.I.E. of sums or benefits in kind (accommodation, telephone, vehicle).

The tax rate is approximately 18% (progressive rate after allowances):

Example of local taxation on the V.I.E.'s allowance  
over a full year of assignment:



<b>Amount of income tax</b>	
<i>based on 12 months of assignment, carried out over a full fiscal year and an allowance amount of €2,591.79 per month (i.e. €31,101.48 net per year)</i>	
In local currency (TRY)	In EUR
Approx. 230,280 TRY per year	Which is around €6,093 per year

**The V.I.E. or the company must keep Business France informed of any request or position that the foreign tax authorities may formulate concerning the V.I.E.'s tax status, so that Business France can assist them with their procedures.**

## SOCIAL SECURITY

Throughout the assignment, the V.I.E. will have social security cover set up by Business France (health, repatriation, work accident).



**Special feature for Turkey: V.I.E.s must be affiliated to the local social security system. The V.I.E. will be affiliated to both the Business France cover and the local system.**

**The host organisation must register the V.I.E. with the SGK (Turkish Social Security) insurance and pay the related premium (approximately €845 per month).** Contributions are calculated on the basis of the salary mentioned in the employment contract.

The salary mentioned on the local contract (V.I.E. allowance) must be identical to that declared to SGK.

## ASSIGNMENT RENEWAL

The host organisation must launch the procedures for renewing the work permit **90 days before the expiry of the initial permit.**

Among the documents to be provided, the host organisation must produce a **document issued by social security Turkey, certifying that it contributed during the first 12 months of the assignment.** To obtain this certificate, the host organisation must be a member of the "Sgk e-bildirge" system. A user name, workplace password and system passwords are required to access the electronic reporting system. **Without this document, the work permit cannot be renewed.**

<sup>6</sup> It is the responsibility of the French company and the host organisation to put in place an operating procedure on the terms of payment of income tax, bearing in mind that locally, with regard to the authorities, it is the subsidiary that will be liable for payment.



Once the work permit has expired or in the absence of the social security certificate, **the continuation of the assignment may then be called into question.**



As soon as the applicant obtains the renewal of **his/her permit**, he/she must **send a copy to Business France** via his/her personal space on the [My International Internship](#) website.



## END-OF-ASSIGNMENT PROCEDURES

In the year following the end of his/her assignment (N+1), the V.I.E. must continue to declare his/her allowances received in year N-1 to the French tax authorities.

During the last month of the assignment or before leaving the country, the V.I.E. must check with the local organisation that the latter is up to date with the payment of all taxes as well as the social security contributions concerning him/her.

**The V.I.E. or company must inform Business France of any request or position that foreign authorities may make concerning the tax or social security status of the V.I.E. so that Business France can support them in their procedures.**

## YOUR CONTACTS

YOU ARE:	
THE COMPANY	THE APPLICANT/V.I.E.
<p><b>Launch of a new V.I.E. project</b> → Your V.I.E. sales advisor</p>	<p><b>Question related to the smooth running of the V.I.E. assignment</b></p> <p>→ Ask us in writing: <a href="#">Here</a></p> <p>→ By telephone: +33 (0)4 96 17 25 00</p>
<p><b>Question related to the smooth running of the V.I.E. assignment</b> → Your V.I.E. contact</p>	
<p><b>Question related to local conditions</b> → Your V.I.E. representative:</p> <p><b>Ms Banu AYKIN</b> <a href="mailto:banu.aykin@businessfrance.fr">banu.aykin@businessfrance.fr</a> <a href="mailto:istanbul@businessfrance.fr">istanbul@businessfrance.fr</a> +90 (0) 212 982 02 82</p> <p><b>Business France office in Istanbul</b> Istiklal Cad. No.142 10<sup>th</sup> floor Beyoglu, Istanbul</p>	
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