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### **HEALTH TOURISM TAX INCENTIVES IN TURKEY IN 2024**

**Abstract.** *The concept of health tourism brings different definitions with the constantly developing technology. It is the type of tourism that individuals prefer for holiday purposes and to protect their health. It works with institutions and organizations to develop health tourism and serve more individuals. The sector needs government support to progress further. The state provides capital to people through support and incentive practices for health tourism. It economically ensures financial responsibilities and provides incentives and support with motivating factors. Incentives in the field of health tourism are to provide better quality service, to make technological studies and innovations in the field of health available quickly, to provide capital accumulation to people, and to highlight government support. At the same time, in addition to government incentives, it also creates legal regulations and a legal structure to protect the rights of health institutions organizations, and individuals receiving services. All of these are aimed at making health tourism more active in Turkey and increasing Turkey's market share with the competitive element.*

**Keywords:** *Health Tourism, Incentive, Support, Capital, Financial Obligation*

### **Introduction**

#### **1. HEALTH TOURISM CONCEPTUAL FRAMEWORK**

Turkey is a region with high tourism potential due to its geographical location, cultural heritage and seasonal diversity. With this potential, such as seasonal diversity, summer and winter tourism being actively carried out, and seasonal conditions being favorable, tourism services are actively used by foreign citizens. These travels make Turkey a vibrant tourism center. This tourism by foreigners can be done not only for holiday purposes, but also for health purposes. This type of tourism for health purposes constitutes health tourism. Health tourism is a type of tourism that is more sustainable than other types of tourism. Individuals who come for holiday purposes can also become health tourism patients due to unplanned events that occur outside of their intended purpose. Due to this factor, it constitutes a type of tourism that is continuous rather than seasonal (Gümüş and Polat, 2012, pp. 33-34).

Health tourism is defined as individuals traveling from their current region to another region in order to protect their health and treat and develop diseases (Ministry of Health).

Health tourism creates competition among countries that renew themselves and realize this

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as the income and demand increase day by day. Countries create incentive policies to make activities more active. Steps have been taken to encourage it, the necessary plans have been prepared, targets are determined in line with these plans and they are working on incentives. The increasing number of patients traveling between countries, both for holiday purposes and to receive health services, makes health tourism services widespread. With these developments, health tourism constitutes the most widely used and prominent sector among tourism types (Kördeve, 2016, p. 52).

## 2. HEALTH TOURISM AND INCENTIVES

Incentives are generally defined as "enabling certain economic activities to develop and progress faster than others through material or non-material support, encouragement and aid provided by the public through different methods and items." Incentives, economic and financial support provided by the state, are also motivating factors. The most important purpose of this is to provide convenience to individuals, to alleviate financial aspects, to provide financial support, and to increase competition and to announce it to wider audiences (Aydoğuş et al., 2006: 3). Support and incentives for health tourism in Turkey started in the 1980s, and as it has increased day by day and started to become a sector that continues rapidly and has high returns, there are also increases in incentives. The incentives provided by the Ministry of Health aim to pave the way for health tourism, and with the increase in the number of patients, the ministry publishes legal regulations in this field and creates the legal structures of the problems related to health tourism. The Ministry of Economy provides incentives and support for this sector with the law "Decision on Supporting Foreign Exchange Earning Service Trade".

The factors in the development of health tourism are developing technology, especially innovations related to medicine, high quality standards, low cost of transportation costs, the need for trained personnel, the creation of units such as online e-marketing, and the inclusion of needs such as accommodation, food and beverage in tour programs. It is seen that they play an important role in the development of health tourism, with price advantage being the most important factor (Connell, 2006:1). When compared to other types of tourism in Turkey, it is seen that health tourism has not yet reached the desired level. It can be said that it has not been evaluated well, studies have been done for this, the support of the state has been felt, and studies have been carried out mainly in the private sector. In terms of geothermal resources, Turkey ranks first in Europe and fourth in the world (Taşlıyan and Arı, 2012:416).

There is positive progress in quality standards in health, especially with the incentives, supports and investments made in the field of health tourism in recent years. In order to announce the sector to a wider audience, more advertisements and promotions are made, especially regarding incentives. In this sense, steps are being taken for more incentives. With the legal regulations and legal activities made by the state, the ease of access to health tourism has increased, and more investments have been made in the sector with incentives. In order to encourage the development of health services, the part provided to foreign citizens who are not settled in Turkey in Article (13/1) of Law No. 3065 consists of health services. The Ministry of Health permits which exemptions will be granted (Series No. 19). One of the most important incentives, especially in the field of health services, is the granting of Value Added Tax exemption for health tourism services to be provided to foreigners. In this context, examination services such as polyclinics and hospitals offered by the Ministry of Health are exempt from Value Added Tax within the scope of the preventive medicine services, they provide to foreign citizens who are not resident in Turkey (Pekşen, 2021:204).

These incentives aim to attract more tourists in the field of health tourism, increase revenues, accelerate investments, and reach a level where Turkey can compete with other countries in the

field of health tourism due to its location. Turkey Tourism Strategy 2023 and Action Plan 2007-2013 was prepared by the Ministry of Culture and Tourism, the Strategic Action Plan was prepared by the Ministry of Health between 2013 and 2017, and the Tenth Development Plan 2014-2018 was prepared by the Ministry of Development. These studies aim to ensure the balance of protection and use of the health services provision in Turkey, which is developing and developing (Ministry of Culture and Tourism, 2007: 42).

Health tourism patients travel outside their own countries to receive services such as eye surgeries, hair transplantation, open heart surgery, plastic and aesthetic surgery, skin diseases, in vitro fertilization, cancer treatments, gynecology, orthopedics and physical therapy. The main purpose of this is to receive low cost and high-quality service with the incentives provided by the state. At the same time, all these services ensure regional development (İçöz, 2009: 2271). With these incentives, private sector investments in this field in Turkey have gained momentum, and the increased interest in plastic and aesthetic surgeons, laser and eye surgeries has led to the opening of many clinics and the implementation of new projects and plans. This increase in demand creates a supply balance and increases the state's provision of more support and incentives to the private sector. Especially travel agencies and health institutions create tour programs and make it easier for those who will receive the service to receive the service comfortably by minimizing the problems of hospital selection, accommodation, food and beverage and transportation (İçöz, 2009: 2272).

### 3. LEGISLATION RELATED TO INCENTIVES

The Ministry of Health has determined the legislation for health tourism and explained the relevant legislation as follows in order to support and encourage health tourism in this field;

(i). Private Hospitals Regulation, (ii). Thermal Springs Regulation - Registration of Foreign Patient Statistics, (iii). Regulation on Dialysis Centers, (iv). Income and Corporate Tax Deduction in Health Tourism Introduced by Law No. 6322, (v). Income Tax Law Amendment. The purpose of these supports and incentives is to revitalize the sector, monitor economic activities more easily, and provide positive social support to individuals.

Providing more incentives in the field of health tourism in Turkey and providing services that will provide advantages to health tourism, as well as being a type of tourism that increases income, ensures that Turkey gets a share from the international market in direct proportion as a result of increasing the practices. For this reason, increasing incentives, clarifying the legal structure of health tourism, implementing renewed technology more, making the infrastructure system more active, ensuring quality standards and well-trained personnel are among the biggest options for increasing incentives and investments. With the increase in this demand, incomes also increase greatly, and as a result of the incentives given, the positive and negative aspects of health tourism are seen more clearly, and as a result, it highlights which areas should be more present (Batbaylı, 2022: 378). There are various regulations that include incentives and financial obligations for businesses that provide health tourism services. These incentives are also benefited from financial structure supports in the form of grants, without repayment, within the scope of the expenditures made by health tourism intermediary organizations, which are stakeholders of health institutions operating in the field of health in Turkey, as a result of the increase in foreign exchange earning services and the increase in competitiveness (Tengilimoğlu, 2021 :6; Sancar, 2023: 78). Grant programs are determined by Development Agencies established in different regions of Turkey and provide financial support to businesses participating in health tourism (Somel, 2020: 206). At the same time, it is possible to close the foreign trade deficit, develop health tourism investments and increase employment by applying a rational incentive system (Şakar, 2011: 1).

Incentives in the field of health tourism are generally provided to the relevant health tourism enterprises under the conditions determined and deemed appropriate by the state, in a way to meet their financing needs and as financial and economic tools that reduce the cost, ease the tax burden, make more investments, and where the element of competition comes to the fore. creates incentives (Karataş and Tetik, 2018: 2).

It has been stated that support will be provided to institutions and organizations in 2012 with the Health Transformation Program: organizing organizations for services such as congresses, meetings, fairs and advertisements to increase recognition, covering the travel expenses of individuals coming to receive health tourism services, and spending money on intermediary organizations to ensure communication with incoming individuals. to cover the expenses, to provide research income to gain information about other countries that provide health tourism services, to support the quality of hospitals providing health tourism services, the most important support, to support the expenses of accreditation services, to provide documents and certificate services received to provide quality service (Aydın and Aydın, 2015): 1-21).

#### 4. INCENTIVES IN THE FIELD OF HEALTH TOURISM

Since the health tourism sector is one of the sectors that brings convertible foreign currency to the country's economy, it has a positive impact on growth equivalence for countries with a net export deficit, such as Turkey. For this reason, various cash incentives are provided to the health tourism sector in our country. In addition to these incentives, there are also various tax exemptions and exceptions for organizations operating in the sector within the scope of Value Added Tax, Corporate Tax and income tax.

With the Decision No. 5448 on the Definition, Classification and Support of Service Exports, which came into force in 2022, cash incentives are provided to many sectors for service exports. One of the sectors receiving incentives within the scope of the said Decision is the health tourism sector under the title of Health and Sports Travel Services specified in Chapter 6 and Article 86. Regarding the supports referred to as health and sports tourism, the Circular on the Implementation Procedures and Principles for Health and Sports Tourism Services of the Decision No. 5448 on the Definition, Classification and Support of Service Exports has been published. Additional It determines the list of priority countries in the health tourism sector in ANNEX-2 of the relevant Circular. Among these countries, there will be 30 countries as of 2024; Kazakhstan is also included in this list.

1-Overseas Trademark Registration and Protection Support: Expenses for the protection and registration of labels that have been previously registered in the country by organizations with authorization certificates (health institutions and intermediary organizations) outside the city are supported by 60% and a maximum of 1 million 202 thousand TL annually. If these activities are carried out in priority countries, the incentive rate is 70%. Therefore, the incentive rate has been increased by 10 points for activities to be carried out in countries targeted by the Ministry and included in the priority country group.

2- Certification (Market Entry Documents) Support: 60% of the expenses incurred by organizations with authorization certificates for certification, accreditation and other documents, and an incentive of up to 1 million 202 thousand TL for each document is provided. The most basic condition for receiving this support is that the certified organization is accredited. Examples of these expenses include application and document review costs, compulsory registration, consultancy, training, document renewal and analysis costs.

3-Commission Payment Support for Agencies: Agency commission expenses incurred by authorized organizations are supported at a rate of 60% for a maximum of 5 years and a maximum of 2 million 404 thousand TL annually. The annual upper limit of this support has been determined as 480 thousand TL for clinics and polyclinics.

4- Complication and Travel Health Insurance Support: % of the health tourists coming to Turkey from organizations with authorization certificates and their legal residence in Turkey, from travel agencies from which they receive travel health insurance, and their expenditures on complication services that may arise during/after treatment. Support is provided at a rate of 70% and a minimum amount of 4 million 809 thousand TL per year.

#### 5-Employment Support

Personnel employed by suppliers who are making progress in health tourism services; The maximum monthly gross wages of 21,006 TL for guides, marketing specialists, call center personnel, social media specialists and translators, as well as care personnel and social workers employed by health tourism beneficiaries who are actively working in the field of care, will be increased by 60%; The maximum annual support amount is 1,202,000 TL for polyclinics and clinics, and the maximum annual support is 4,809,000 TL for other health tourism beneficiaries. Beneficiaries can benefit from the incentives for a maximum of 5 years. Maximum support amount limit: 21,006 TL per month / Support Rate Employed: 60%

6- Foreign Language and Health Tourism Training Support: Foreign language and training expenses for this sector of the personnel employed by organizations with authorization certificates are 60% and amount to a maximum of 1 million 923 thousand TL annually is supported. The annual support upper limit of this incentive is 480 thousand TL for clinics and polyclinics.

#### 7- Patient Road Support

As a result of the protocols made as a result of the negotiations with the Ministry, the air ticket expenses of the institutions, organizations and intermediary companies working for health tourism, who come to Turkey to provide services and health services, are 60% per person, for a maximum of 5 years. is supported at the rate.

Polyclinics and clinics benefit from the supports at most 1,202,000 TL annually, while other beneficiaries benefit at most 12,023,000 TL annually. The support rate is 60% and the upper limit of support is 12,023,000 TL annually.

8- Marketing, Promotion and Advertisement Incentive Payments: This support covers the marketing, advertising and promotion expenses of health care organizations and travel agencies (health tourism intermediary organizations) as a result of their activities abroad by 60% for a maximum of 5 years and a maximum of 12 million 23 thousand per year. Includes TL support. The upper limit of this support for doctors' offices and polyclinics is 4 million 809 thousand TL. On the other hand, if the activities in question are carried out for priority countries, the support rate is applied as 70%. However, for special promotional expenses, an application for pre-approval must be made at least 1 month before the start of the relevant activity.

Table 1: Activities That Are and Are Not Included in the Scope of Incentives

#### Supported Activities      Unsupported Activities

- Advertising activities on social media or the web environment in general
- Expenses incurred in the content of the company to be supported, such as the design and

maintenance of its website and social media.

- Activities for making films or programs for the promotion of the company
- Expenses for television, radio, cinema advertisements and sponsorship agreements
- Membership transactions to electronic commerce sites
- Expenses for advertising in periodically published magazines, magazine advertisements, posters, flyers, brochures and newspaper advertisements
- Advertisements in electronic (such as screens and billboards) and non-electronic (such as billboards and signs) areas
- Activities such as conferences, seminars and press promotions
- All kinds of consultancy and commission expenses
- Giveaway materials costs
- transaction costs for sending bulk e-mails and SMS • expenses for transportation and accommodation
- Transportation expenses of promotional and advertising materials
- Advertising/promotion expenses made in Turkish
- Domestic promotional expenses
- Advertising/promotion expenses in organizations broadcasting in Turkish abroad
- Expenses for internet search engine updates

9-Unit Support: In accordance with some agreements made by the beneficiaries working in the field of health or in the health tourism sector and the organizations that cooperate in line with these services, the fees, duties, taxes, rent and commission expenses of a maximum of 25 units, as well as the expenses of all kinds of documents related to the operation, are covered in every country. For 5 years, permits are supported at a rate of 60% for operating businesses and 70% for collaborators, at a maximum amount of 2,885,000 TL per unit per year. From this rate, practices and polyclinics benefit from a maximum of 1,202,000 TL per unit per year. The support rate is 70% and the support amount is 2,885,000 TL annually.

10- Support Program for Overseas Events-Conference, Congress, Fair, Seminar, Meeting and Festival Participation: Transportation, registration fees and stand expenses for authorized health tourism organizations to participate in foreign events determined by the Ministry with a stand, at an individual or national level, and for a maximum of 2 representatives. Class transportation costs are supported by 60% and amount to 601 thousand TL per event. In addition, for participation in prestigious events determined by the Ministry, an incentive of 1 million 202 thousand TL per event is given for a maximum of 3 participants. If these activities are carried out in priority countries, the incentive rate is 70%. Therefore, the incentive rate has been increased by 10 points for activities to be carried out in countries targeted by the Ministry and included in the priority country group. However, this incentive does not include expenses related to stewardess, security and translation services; Expenses such as internet, electricity, stand expenses, tables and chairs are included in the scope of the incentive.

11- Support Program for Domestic Event Participation: When organizations with

authorization certificates participate in domestic events determined by the Ministry, the stand and transportation expenses used and the registration fee for the event are supported by 60% and an amount of 601 thousand TL for each event. Similar to the overseas event participation support, this incentive does not include expenses related to hostess, security and translation services; Expenses such as internet, electricity, stand expenses, tables and chairs are included in the scope of the incentive.

12- Participation in National Organizations and Promotion Support (for NGOs): A limit of 70% is set for the promotion, marketing and advertising expenses of national organizations and organizations that provide cooperation support for these organizations, and a maximum of 601,000 TL support is provided as invitations and organizations. The organization support rate is 70%, the upper limit of support is 601,000 TL.

13- Domestic Promotion and Training Support: Expenditures for training and promotional activities that are carried out only for the promotion of activities within the country and for a maximum of five times in a year, with the participation of people invited from other countries (for example, academicians, sector representatives or press members) by organizations with authorization certificates. is supported at a rate of 60% and a minimum amount of 1 million 202 thousand TL for each activity.

14-Product Placement Support: Product placement in cinema films, series, documentaries, animated films and program formats and digital games screened abroad expenses for a maximum of 5 years; For those who benefit from the service, leave is supported at a rate of 60% and a maximum of 2,404,000 TL annually. The support rate is determined as 60%, and the maximum support limit is 2,404,000 TL annually.

15-Sectoral Procurement Delegation and Sectoral Trade Delegation Support (for NGOs): Sectoral trade delegations and sectoral trade delegations, which are deemed appropriate by the Ministry and held at most 5 each within a calendar year, are organized by cooperation organizations providing services in the health and/or sports tourism sectors. Expenses related to the procurement committee program are supported at a rate of 70% and a maximum amount of 3,607,000 TL per program.

16-HİSER Project Support (for NGOs): 75% of the needs analysis, plan, service, training, consultancy and promotion expenses of the cooperation organizations operating in the health and/or sports tourism sector regarding the HİSER projects deemed appropriate by the Ministries and the project A maximum of 12,023,000 TL per person is supported. Within the scope of the HİSER project, expenses related to the plans of a maximum of 5 sectoral trade delegations and sectoral purchasing delegations per year are supported by 75% and a maximum of 3,607,000 TL per program. 75% of the gross salary of a maximum of 2 expert personnel employed by cooperation organizations at the same time is supported for the planning, goals and organization of project activities of HİSER projects based on the clustering approach, at a maximum of 36,000 TL per personnel per month. The duration of the HİSER project is 3 years. The project duration can be extended by the Ministry for up to 2 years depending on the performance of the project.

17-Virtual Fair Organization Support (for NGOs): 70% of the organization expenses of cooperation organizations providing services in the health and/or sports tourism sectors for virtual fairs that are deemed appropriate in line with the plans made by the Ministry and operate at most 5 times in a calendar year. and at a maximum amount of 1,923,000 TL per activity.

18-Support for the Development and Promotion of Health and Sports Tourism Sectors (for NGOs): Associations deemed appropriate by the Ministry;

- Expenses related to the construction, maintenance, updating and operation of the sectoral internet portal, promotion of the portal and employment of portal call center personnel for the development of the health and sports tourism services sectors and the creation of a positive Turkish service brand and image,

- Subscription expenses for market intelligence and information for the health and sports tourism sectors,

- Employment expenses related to the examination, follow-up and finalization of applications of people who will visit our country within the scope of health tourism to facilitate their entry into the country are supported at a rate of 100% for a maximum of 5 years and a maximum of 19,237,000 TL annually. The rate is 100% and the maximum support amount is 19,237,000 TL annually.

19-Competition and Event Support (for NGOs): A maximum of 1 activity in the field of sports and health within a calendar year for the sectors determined by the Ministries, deemed appropriate and collaborating for these events Expenses for competitions are 70% and the maximum amount is 4,809,000 TL for the organizations held.

Support and incentives in the field of health tourism revitalize the sector and increase income. Although the incentives provided by the state are predominantly in the private sector, they are also felt in the public sector. Health tourism is becoming a sector that renews itself and develops every day. The incentives provided should be evaluated in the best possible way and it is aimed to raise Turkey to the desired levels. As a result of the increase in demand in the field of health tourism and the size of the income obtained, incentives are evaluated by many countries and they act in line with the prepared plans and targets.

## CONCLUSION

Incentives have the largest share among the steps taken for health tourism. The main purpose of supports and incentives is to revitalize the health tourism sector and increase income by attracting more patients. It is of great importance that the support of the state is felt and that the state evaluates this gap with the incentives it provides for investment in the sector. The comprehensive nature of the incentives serves not only health tourism but also health tourism intermediary organizations and stakeholders. Ministries work for incentives and at the same time they want to ensure legal order. As a result, incentives serve many purposes by containing motivating factors other than financial obligation.

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### **ТҮРКИЯДАҒЫ САУЫҚТЫРУ ТУРИЗМІ ҮШІН 2024 ЖЫЛҒЫ САЛЫҚТЫҚ ЖЕҢІЛДІКТЕР**

**Аңдатпа.** Сауықтыру туризмі ұғымы үнемі дамып келе жатқан технологиямен әр түрлі анықтамалар береді. Бұл жеке адамдар демалыс мақсатында және денсаулығын сақтау үшін ұнататын туризм түрі. Ол сауықтыру туризмін дамыту және көптеген адамдарға қызмет көрсету үшін мекемелермен және ұйымдармен ынтымақтасады. Әрі қарай ілгерілеу үшін секторға мемлекеттік қолдау қажет. Мемлекет адамдарға сауықтыру туризмін қолдау және ынталандыру тәжірибесі арқылы капитал ұсынады. Ол қаржылық жауапкершілікті экономикалық тұрғыдан қамтамасыз етеді және ынталандырушы факторлармен ынталандыру мен қолдауды қамтамасыз етеді. Сауықтыру туризмі саласындағы ынталандыру-бұл сапалы қызмет көрсету, денсаулық сақтау саласындағы технологиялық зерттеулер мен инновацияларды жылдам қол жетімді ету, адамдарға капиталды жинақтауды қамтамасыз ету және мемлекеттік қолдауды көрсету. Сонымен бірге, мемлекеттік ынталандырулардан басқа, ол денсаулық сақтау ұйымдарының, қызмет алатын жеке тұлғалардың құқықтарын қорғау үшін құқықтық нормалар мен құқықтық құрылымды жасайды. Мұның бәрі Түркиядағы сауықтыру туризмін белсендірек етуге және бәсекеге қабілетті элемент арқылы Түркияның нарықтағы үлесін арттыруға бағытталған.

**Кілт сөздер:** Сауықтыру Туризмі, Ынталандыру, Қолдау, Капитал, Қаржылық Міндеттеме

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## **НАЛОГОВЫЕ ЛЬГОТЫ ДЛЯ ОЗДОРОВИТЕЛЬНОГО ТУРИЗМА В ТУРЦИИ В 2024 ГОДУ**

***Аннотация.** Благодаря постоянно развивающимся технологиям понятие оздоровительного туризма приобретает новые определения. Это вид туризма, который люди предпочитают для отдыха и защиты своего здоровья. Он работает с учреждениями и организациями, чтобы развивать оздоровительный туризм и обслуживать больше людей. Для дальнейшего развития отрасли необходима государственная поддержка. Государство предоставляет людям капитал посредством поддержки и стимулирования оздоровительного туризма. Оно экономически обеспечивает финансовую ответственность и предоставляет стимулы и поддержку с помощью мотивирующих факторов. Стимулы в области оздоровительного туризма заключаются в предоставлении более качественных услуг, быстром распространении технологических исследований и инноваций в области здравоохранения, обеспечении накопления капитала для людей и привлечении внимания к государственной поддержке. В то же время, в дополнение к государственным стимулам, это также создает правовые нормы и правовую структуру для защиты прав медицинских учреждений, организаций и частных лиц, получающих услуги. Все это направлено на активизацию медицинского туризма в Турции и увеличение доли турецкого рынка за счет конкуренции.*

***Ключевые слова:** Оздоровительный туризм, Стимул, Поддержка, Капитал, Финансовые обязательства*