



Specificities of Horizon Europe Administrative and Financial Management according to Turkish Legal Framework

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NCP on Legal & Financial Aspects

TUBITAK EU FPs National Coordination Office

1 Funding & Tenders Portal: PIC - LEAR

2 Exchange Rates

3 Cost Specific Rules

4 National Incentives

5 Useful Links



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- «DECLARED» status is ok for proposal submission,
- «VALIDATION» only triggered by the first successful project in H2020/Horizon Europe,
- Registration document → Ticaret Sicil Gazetesi kopyası, kuruluş kararı/kanunu/genelgesi
- VAT Extract → KDV mükellefi olduğunu gösterir yazı (dilekçe yoluyla VD'den alınabilir) veya son dönem KDV beyanname çevirisi
- FEL Form → Legal entity form: Registration belgesindeki kuruluş tarihi, yeri, numarası, unvanı gibi bilgiler birebir bu formda yer almalı, farklılık olmamalı, yasal temsilci imzalamalı
- Documents older than 6 months should be updated before submitting them.

- Process triggered by the first successful project in the H2020 / Horizon Europe
- Until delegated, all of his/her duties can only be used by «self-registrant» (person who register the organisation via F&T portal),
- Forms to be filled via F&T portal «modify organisation» module,
- Enclosures:
 - Yasal temsilci kimlik fotokopisi (yeni kimlik veya pasaport)
 - LEAR kimlik fotokopisi (yeni kimlik veya pasaport)
 - Yasal temsilcinin en üst düzey karar mercii olduğunu gösterir belgeler (Atama yazısı, sirküler, kararname, vb. çevirisi)
- Signatures:
 - Yasal Temsilci: Rektör, Genel Müdür, Başkan, en üst düzey kişi

1 Funding & Tenders Portal: PIC - LEAR

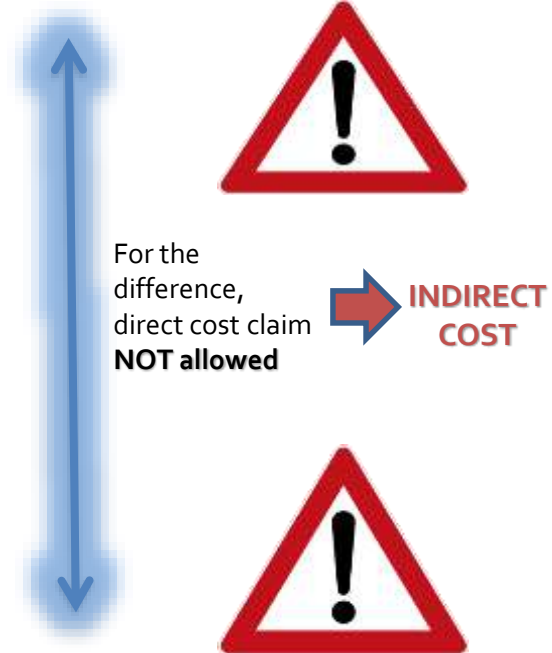
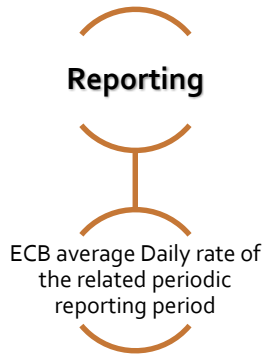
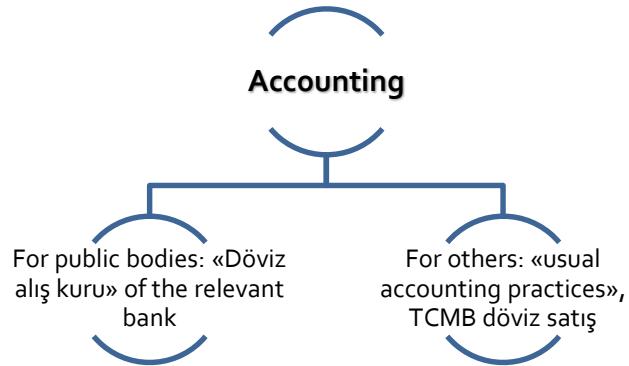
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Exchange Rates (EUR→TL→EUR)



<http://www.ecb.europa.eu/stats/exchange/eurofxref/html/eurofxref-graph-try.en.html>

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Types of Personnel (Article 6.2.A)



Direct employee (Article 6.2.A.1)

- Most common
- For the persons already employed before the grant or planned to be employed during the grant

Natural persons working under a direct contract (Article 6.2.A.2)

- Mostly consultants
- Part time / hourly rate based remuneration

Seconded persons by a third party against payment (Article 6.2.A.3)

- Mostly used for academicians seconded to another legal entity
- Must be paid from the beneficiary to third party

SME owners / Natural persons without salary (Article 6.2.A.4-5)

- Without salary means without any payment subjected to a payroll
- Unit cost must be added to the project during proposal or GA preparation phases

«Basic remuneration»:

- Net maaş + SGK primleri + vergiler + tüm diğer ek gelirler
- Public servants (memurlar) = «gelirler toplamı»
- Workers (işçiler) = «işveren maliyeti»

«Project based remuneration»:

- Based on objective criteria about
 - Who to pay,
 - How much to pay,
 - From which funding resources to pay
- Not used in Turkey in H2020, whether being used in HE depends on annotations in AGA, not sure for now

Purchase Costs – Travel & Subsistence (Article 6.2.C.1)



Usual accounting practices of the beneficiary

(6245 sayılı Harcırah Kanunu, AB hibelerinin harcanması ve muhasebeleştirilmesine ilişkin yönetmelik, other internal procedures).

No optional or available per diem unit cost options defined in a table by the EC.

Cost of transnational travel, accomodation, visa, passport fee, per diem (or actual cost of meals), local transport, departure fee, etc.)

Indirect taxes/fees/duties are also eligible if direct cost item is eligible

Equipment: depreciation cost (by default), full cost option for specific calls & grants

Other goods: full cost

Purchase according to the usual accounting practices and IFRS

Public: Amortisman ve Tükenme Payları Tebliği

Private: Vergi Usul Kanunu

VAT exemption certificate should be used





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- [5746 sayılı Araştırma, Geliştirme ve Tasarım Faaliyetlerinin Desteklenmesi Hakkında Kanun ve Uygulama Yönetmeliği](#)
 1. Ar-Ge (R&D) ve tasarım (design) indirimi (ticari kazancın (corporate income) tespitinde indirim) (%100)
 2. Gelir vergisi (income tax) stopajı teşviki (%80-90-95)
 3. Sigorta primi (social security contribution) desteği (%50)
- [Türkiye-Avrupa Birliği Katılım Öncesi Yardım Aracı Çerçeve Anlaşması Tebliği](#) (this is for H2020, because HE/our association is not finalised yet, no current version for now)
 1. KDV (VAT) istisnası
 2. ÖTV istisnası
 3. Damga vergisi (stamp duty) istisnası
 4. Gümrük (customs) vergisi istisnası

- For beneficiaries located in cities having «Vergi Dairesi Başkanlığı»:
 - Beneficiary's budget < 4 M TL → Vergi Dairesi Başkanlığı
 - Beneficiary's budget > 4 M TL → Gelir İdaresi Başkanlığı
- For beneficiaries located in cities not having «Vergi Dairesi Başkanlığı»:
 - Beneficiary's budget < 2 M TL → Defterdarlık Gelir Müdürlüğü
 - Beneficiary's budget > 2 M TL → Gelir İdaresi Başkanlığı
- Exchange rate: TCMB döviz alış kuru of the application date



Info note:

https://ufuk2020.org.tr/sites/default/files/u379/ufuk_2020_kdv_istisna_sertifikasi_bilgi_notu.v2.pdf



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- Annotated Model Grant Agreement

https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/aga_en.pdf (SOON!)

- Model Grant Agreement

https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/agr-contr/general-mga_horizon-euratom_en.pdf

- Ufuk Avrupa Online Kılavuz

<https://webgate.ec.europa.eu/funding-tenders-opportunities/display/OM/Online+Manual>

- Ufuk Avrupa Türkiye Resmi Web Sitesi

SOON!

- 5746 sayılı [Kanun](#) ve [Yönetmelik](#)

- 2021-2027 dönemi IPA III Tebliği

SOON!



Thank
You!



@UfukAvrupa_TR



TÜBİTAK Ufuk Avrupa Programı