

**PRESIDENCY OF THE REPUBLIC OF TÜRKİYE  
DEFENCE INDUSTRY AGENCY**



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THE REPUBLIC OF TÜRKİYE  
**DEFENCE INDUSTRY  
AGENCY**

**INDUSTRIALIZATION GUIDELINE  
FOR FOREIGN CONTRACTORS**

**07/12/2022**

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### **APPENDICES:**

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## 1. Objective

The objective of this Industrialization Guideline (hereinafter this “Guideline”) is to inform public and those concerned of the procedures and principles relevant to the offset activities executed by the Defence Industry Agency (hereinafter “SSB”) within the scope of the Projects.

## 2. Scope

The principles in this Guideline covers the offset activities under the Projects executed by SSB.

## 3. Definitions and Abbreviations

### 3.1. Definitions

In this Guideline, following definitions will be used within the given context;

<b>Bidder</b>	Natural and legal personality who submit the proposal for RFP within the scope of the Project.
<b>Contractor</b>	Natural and legal personality under foreign nationality who signed the Offset Contract with SSB within the scope of the Project.
<b>Domestic Net Added Value</b>	<p>In the invoice of a product and/or a service, the aggregate of;</p> <ul style="list-style-type: none"><li>• The costs of all raw material, material, product, service, workmanship, obtained from Türkiye;</li><li>• The overhead costs excluding administrative expenses such as travel, accommodation, food, postal services etc.,</li><li>• The profits made by domestic companies and relevant taxes acquired in Türkiye</li></ul> <p>that may occur during the production of the mentioned product and/or service.</p>
<b>Industrial Collaboration Type of Offset</b>	Activities such as production, venture capital, incorporation, technology transfer, joint marketing and export, joint production, investment etc. of which the scope and the conditions are defined prior to the signature of the Procurement Contract and to be realized within the scope of the Offset Contract.
<b>Export Type of Offset</b>	Product/service export within the fields of defence, homeland security and aerospace industries.
<b>Liability Period</b>	..... (....) months following the effectivity date of the Procurement Contract,
<b>Offset Contract</b>	The Contract, signed between SSB and foreign Contractor and/or foreign sub-contractor, stipulating the terms and conditions regarding the realization of the offset liabilities.

<b>Offset Principles</b>	A part of the RFP document that includes the principles for the preparation of the offset proposals to be submitted by the Bidder to SSB.
<b>Procurement Contract</b>	<ul style="list-style-type: none"> <li>• The contract, signed between SSB and foreign Contractor, stipulating the terms and conditions for administrative, financial, legal, technical, tactical and logistics issues regarding the procurement process within the scope of the Project (<i>if the Offset Contract is signed with the foreign Contractor</i>),</li> <li>• The sub-contract, signed between the domestic contractor and the foreign sub-contractor (which is the party to the Offset Contract), stipulating the terms and conditions for administrative, financial, legal, technical, tactical and logistics issues regarding the procurement process within the scope of the Project (<i>if the Offset Contract is signed with the foreign sub-contractor of the domestic contractor</i>),</li> </ul>
<b>Program Period</b>	<ul style="list-style-type: none"> <li>• For the Offset Contracts with an offset liability period up to 36 (thirtysix) months, the duration from the date of the advance payment made to the Contractor within the framework of Procurement Contract until the end of the offset liability period.</li> <li>• For the Offset Contracts with an offset liability period more than 36 (thirtysix) months, every 36 (thirtysix) months period from the date of the advance payment made to the Contractor within the framework of Procurement Contract.</li> </ul>
<b>Project</b>	The project executed by SSB.
<b>Request for Proposal</b>	The document and appendices, which includes administrative, financial, legal, technical, tactical and logistics requirements related with the bid initialized within the scope of the Project.
<b>Small and Middle Sized Enterprises</b>	The enterprises as described in the Regulation Regarding the Definition, Specifications and Classification of Small and Medium-Sized Enterprises, which was put into effect with the Cabinet Decree numbered 2005/9617 and dated 10/19/2005.

<b>Technological Collaboration Type of Offset</b>	<p>Within the fields of defence, homeland security and aerospace industries;</p> <ul style="list-style-type: none"> <li>• Direct foreign investments within the scope of establishment of brand new companies,</li> <li>• The hardware and software provided to the universities, training and research institutions in Türkiye,</li> <li>• Acquiring ability/technology to the industrial enterprises, training and research institutions in Türkiye,</li> <li>• The hardware, software, service and financial support to the research and development activities and studies to be conducted by the industrial enterprises, training and research institutions in Türkiye.</li> </ul>
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### 3.2. Abbreviations

In this Guideline, following abbreviations will be used within the given context;

- DNAV** : Domestic Net Added Value.
- RFP** : Request for Proposal.
- SME** : Small and Medium-Sized Enterprises.
- SSB** : Defence Industry Agency.

### 4. General Principles

- 4.1. For all Projects within the scope of this Guideline, the offset liability shall be acquired from the relevant foreign Contractor and Offset Contract shall be signed with the relevant foreign Contractor at the same time with the signature of the Procurement Contract. Offset Contract shall be annexed to the Procurement Contract.
- 4.2. SSB may also acquire the offset liability from the foreign sub-contractors of the domestic contractors and sign Offset Contract(s) with the relevant foreign sub-contractors.
- 4.3. The offset liability consists of the “export type of offset” and the “technological collaboration type of offset”. If deemed as necessary by SSB, the “ industrial collaboration type of offset” may also be acquired.
- 4.4. Offset liability percentage, not being lower than 70% (seventy percent) of the Procurement Contract value (in case the industrial collaboration type of offset is not requested by SSB) will be determined by SSB with taking the attributes of the Project into account.
- 4.5. Offset liability percentage for the foreign sub-contractors of the domestic contractors, not being lower than 70% (seventy percent) of the sub-contract value (in case the industrial

collaboration type of offset is not requested by SSB) will be determined by SSB with taking the attributes of the Project into account.

- 4.6. Products and services supplied by the Contractor under other bids/purchases/projects which are being executed by SSB and/or other governmental agencies shall not be counted towards the fulfillment of offset liability of the Contractor defined in the Offset Contract.
- 4.7. Within the scope of the Offset Contract, Contractor shall provide letter of guarantee to SSB, which corresponds to 6% (six percent) of the total offset liability. All expenses related with the letter of guarantee shall be covered by the Contractor.
- 4.8. The Contractor shall not impose any financial burden on SSB, while performing its offset liability.
- 4.9. If the Procurement Contract value is increased or decreased for any reason, the value of the total offset liability of the Contractor shall also increase or decrease proportionally through an amendment to the Offset Contract.
- 4.10. If the industrial collaboration type of offset is defined in the Offset Contract, the applications and transactions within the scope of the industrial collaboration type of offset will be executed in accordance with the terms and conditions stated in the Offset Principles and the Offset Contract.

## **5. Pre-Approval Principles**

- 5.1. Prior to any official procedure initialization, any contract, agreement, purchase order etc. signing intended for the execution of a planned offset activity, a written pre-approval request based on the Pre-Approval Application Form in Annex-1, will be made by the Contractor to SSB for each offset activity.
- 5.2. The activities realized without receiving a written pre-approval/pre-approval revision will not be accepted and credited as offset despite being in accordance with the other principles stated in this Guideline and/or relevant Offset Contract.
- 5.3. There will be no need to request a separate pre-approval for the activities which are defined in the Offset Contract. If there will be a change in the information stated in the Offset Contract such as content, schedule, eligible party, value etc. or if any uncertain information in the Offset Contract such as content, schedule, eligible party, value etc. becomes certain, then pre-approval request will be made.
- 5.4. Pre-approval requests will be evaluated by SSB taking into account the Table of Multiplier in Annex-2 and the evaluation result will be notified in written. If the pre-approval evaluation result will not be notified within 60 (sixty) days, this shall mean that the application is rejected.
- 5.5. Pre-approvals may be limited by SSB in the aspects of duration, value, company, country, product, IP rights etc.

- 5.6. In case of any kind of change in the information stated in the pre-approval such as the scope, parties, value, quantity etc., prior to any official procedure initialization, any contract, agreement, purchase order etc. signing, a pre-approval revision request will be submitted to SSB.

## **6. Crediting Principles**

- 6.1. The realization of the offset activities will be evaluated by SSB in accordance with the terms and conditions stated in the Offset Contract.
- 6.2. In order the realized offset activities to be credited, the offset crediting reports including the supporting documents (invoices, custom declaration forms, bank receipts etc.) will be prepared in accordance with the format in Annex-3 and submitted to SSB as defined in the Offset Contract. Offset reports will be evaluated by SSB and the result will be notified to the Contractor in written.
- 6.3. Crediting of the realized offset activities will be granted in accordance with the frame of reference and conditions stated in the relevant pre-approval and the corresponding multiplier which is found appropriate by SSB as per the Table of Multiplier in Annex-2.
- 6.4. The administrative expenses (travel, accommodation, consulting services, etc.) of the Contractor when accomplishing the offset liabilities will not be credited as offset.
- 6.5. The export type of offset activities will be credited on DNAV basis. The DNAV amounts in realized offset activities will be verified by SSB. The raw material, material, product, service, workmanship etc. obtained from Türkiye, but with non-Turkish origin, will not be accepted as DNAV.
- 6.6. For this purpose, all information, documents etc. requested by SSB will be provided and/or opened for use by the Contractor. SSB may request an investigation of the documents, which are provided by the Contractor and used in verification of DNAV, from an independent auditing firm at Contractor's expense.
- 6.7. In the crediting of technological collaboration type of offset activities, the real market value and/or precedent value of the acquired technology, investment and the other activities mentioned in technological collaboration type of offset definition will be taken as reference. Only the parts that are compensated by the Contractor will be credited. The reference value and the crediting amount will be determined by SSB and/or by enterprises approved as eligible by SSB.
- 6.7.1. By using technology and/or investments acquired by the relevant domestic company within technological collaboration type of offset activity, the Contractor will accomplish product/service export with an amount not lower than parts of the mentioned technology and/or investments compensated by the Contractor. Realized export will be separately credited as the export type of offset.

- 6.7.2. Export guarantee within the context of Article 6.7.1 may not be required as long as a specified technological collaboration and/or investment in line with the requirements and priorities specified by SSB, is required from the Contractor.
- 6.7.3. None of the supportive items such as documents, technical drawings, training etc. that are expected to be provided by the Contractor for the realization of a product/service export within the context of export type of offset will not be credited as technological collaboration type of offset. For a technological collaboration to be considered as an offset activity, it is necessary that the relevant domestic company shall acquire ability from the Contractor such as this ability is not related with the product/service that is planned to be exported and can be used in execution of other products/services.
- 6.8. Technology acquisitions and investments realized within technological collaboration type of offset cannot be transferred to third-parties, cannot be withdrawn, cannot be made unavailable or the user rights of these items cannot be revoked without the approval of SSB. Otherwise, relevant offset credit will be cancelled.

## **7. Temporary Crediting Principles**

- 7.1. Regarding the offset activities planned to be realized within a specific time within the offset liability period, the Contractor may request for temporary crediting, as to be converted to permanent crediting afterwards, in accordance with the terms and conditions of the Offset Contract.
- 7.2. The temporary crediting request including the supporting documents (advance payment, purchase order, agreement and/or sub-contract etc.) will be submitted by the Contractor to SSB in accordance with the terms and conditions stated in the Offset Contract.
- 7.3. The temporary crediting request will be evaluated by SSB and the evaluation result will be notified to the Contractor in written.
- 7.4. Following the successful accomplishment of the offset activity which has been temporarily credited, the Contractor will request for permanent crediting. The permanent crediting request will be evaluated by SSB and the evaluation result will be notified to the Contractor in written.
- 7.5. In case the temporarily credited offset activity has not been realized or partially realized at the end of the validity period defined by SSB, the temporary crediting that corresponds to the amount of the unfulfilled part will be cancelled and for the amount that corresponds to the unfulfilled part, a penalty will be applied in accordance with the terms and conditions stated in the Offset Contract.

## **8. Transfer of Excess Offset Credits**

- 8.1. Excess offset credits accomplished by the Contractor above the offset liability in any type within the scope of the Offset Contract, may be transferred to be counted against the unfulfilled offset liabilities within the scope of the same Offset Contract, as per the request of the Contractor at the end of each program period and upon the approval of SSB and below conditions.
  - 8.1.1. Excess export type of offset credits cannot be transferred to be counted against the unfulfilled liabilities for technological collaboration type of offset.
  - 8.1.2. Excess technological collaboration type of offset credits can be transferred to be counted against the unfulfilled liabilities for export type of offset, by multiplying with 0,5 (zero point five), unless exceeding 20% (twenty percent) of the total export type of offset liability.
- 8.2. Excess offset credits accomplished by the Contractor above the offset liability in any type within the scope of the Offset Contract, may be transferred to be counted against the unfulfilled offset liabilities within the scope of another offset contract of the same Contractor, as per the request of the Contractor at the end of each program period and upon the approval of SSB and below conditions.
  - 8.2.1. Excess export type of offset credits can be transferred to be counted against the unfulfilled liabilities for the export type of offset, directly without any change, but cannot be transferred to be counted against the unfulfilled liabilities for technological collaboration type of offset.
  - 8.2.2. Excess technological collaboration type of offset credits can be transferred to be counted against the unfulfilled liabilities for the technological collaboration type of offset, directly without any change.
  - 8.2.3. Excess technological collaboration type of offset credits can be transferred to be counted against the unfulfilled liabilities for the export type of offset, by multiplying with 0,5 (zero point five), unless exceeding 20% (twenty percent) of the total export type of offset liability.
- 8.4. The offset credits accomplished by the sub-contractor of the Contractor within the scope of the Project, may be transferred to be counted against the offset liabilities of the Contractor by multiplying with 0,5 (zero point five), unless exceeding 50% (fifty percent) of the total offset liability of the Contractor, as per the request of the Contractor and the sub-contractor and upon the approval of SSB. During transfer procedure, the offset credit value calculated in accordance with the offset contract, which the excess offset credit occurs within, will be taken as reference.
- 8.5. The offset credit to be transferred cannot be used for the payment of the recipient Contractor's offset penalty that is accrued within 1 (one) month following the date of the application for transfer.

## **9. Pre-Crediting Principle**

- 9.1. For the excess offset credits accomplished by the Contractor above the offset liability within the scope of the Offset Contract, pre-crediting, to be counted against the possible offset liabilities of the same Contractor towards SSB in the future, may be granted upon the Contractor's written request.
- 9.3. The details for the use of the pre-credits are specified in the related Offset Contract. The request for the use of the pre-credits will be evaluated by SSB taking into account the Contractor's existing offset liabilities.
- 9.4. For the offset activities which will be accomplished by acquiring a pre-approval from SSB by a company that does not currently have an offset liability towards SSB, pre-crediting, to be counted against the possible offset liabilities of the mentioned company towards SSB in the future will be granted upon the mentioned company's written request. For the pre-approvals, crediting, pre-crediting and credit transfer to be realized within the scope of this article, the provisions of this Guideline will be applied.
- 9.5. If a new offset contract is signed by the mentioned Contractor/company, providing that the application will be done until the end of the first program period, mentioned pre-credits will be converted to permanent crediting upon the below conditions:
  - 9.5.1. The export type of offset pre-credits can be transferred to be counted against the liabilities for the export type of offset, directly without any change, but cannot be transferred to the liabilities for technological collaboration type of offset.
  - 9.5.2. The technological collaboration type of offset pre-credits can be transferred to be counted against the liabilities for the technological collaboration type of offset, directly without any change.
  - 9.5.3. The technological collaboration type of offset pre-credits can be transferred to be counted against the liabilities for the export type of offset by multiplying with 0,5 (zero point five), unless exceeding 20% (twenty percent) of the total export type of offset liability.
- 9.6. The request for pre-crediting shall be submitted latest within 6 (six) months following the accomplishment of the related offset activity. Otherwise, the pre-crediting will not be granted.
- 9.7. The pre-crediting for the offset activity will be valid for 3 (three) years following the date of SSB's crediting letter. The pre-crediting that is not used within this period will be cancelled.

## **10. Liquidated Damages**

- 10.1. The accomplishment status of the Contractor's offset liabilities, which are stated in the Offset Contract, will be evaluated by SSB at the end of each program period.
- 10.2. At the end of each program period, if the Contractor cannot fulfill the offset liabilities that are expected to be achieved within the related program period in accordance with the duration and conditions stated in the Offset Contract;

10.2.1. The unfulfilled offset liabilities (excluding the unfulfilled and escalated offset liabilities that were subject to penalty in the previous program periods) will be calculated by SSB and a penalty with an amount of 6% (six percent) of the unfulfilled offset liability will be applied as per the terms and conditions of the Offset Contract. In case the subject penalty is not paid within 30 (thirty) days upon SSB's written request,

- the penalty amount shall be collected from the Contractor in accordance with the terms and conditions of the Procurement Contract. If the penalty cannot be collected, SSB will withdraw the Contractor's letter of guarantee into cash in order to collect the claim (*if the Offset Contract is signed with the foreign Contractor*).
- SSB will withdraw the Contractor's letter of guarantee into cash in order to collect the claim (*if the Offset Contract is signed with the foreign sub-contractor of the domestic contractor*).

10.2.2. The unfulfilled offset liabilities will be escalated at a constant ratio (LIBOR+2, EURIBOR+2, etc.) and added to the offset liabilities of the following program period. The unfulfilled offset liabilities that are subject to penalty will not be subject to penalty again during the following program period.

10.3. At the end of last program period, accomplishment status of the Contractor's offset liabilities will be evaluated by SSB. If there are unfulfilled offset liabilities of the Contractor that are not fulfilled in line with the conditions stated in the Offset Contract (including the unfulfilled, penalized and escalated offset liabilities as per Article 10.2.1 and 10.2.2) within the offset liability period;

10.3.1. SSB will notify the Contractor in writing and negotiations will be initialized within 30 (thirty) days between SSB and the Contractor in the subject of how and when the unfulfilled offset liability shall be fulfilled.

10.3.2. In case of not reaching an agreement within 30 (thirty) days or if the Contractor cannot accomplish the offset liabilities in spite of the presence of an agreement, in addition to the fine accrued within the context of Article 10.2.1, the Contractor shall pay an additional fine with an amount of 6% (six percent) of the unfulfilled offset liability as a penalty. If the penalty is not paid within 30 (thirty) days upon the written request of SSB

- the penalty amount shall be collected from the Contractor in accordance with the terms and conditions of the Procurement Contract. If the penalty cannot be collected, SSB will withdraw the Contractor's letter of guarantee into cash in order to collect the claim (*if the Offset Contract is signed with the foreign Contractor*).
- SSB will withdraw the Contractor's letter of guarantee into cash in order to collect the claim (*if the Offset Contract is signed with the foreign sub-contractor of the domestic contractor*).

10.4. The application of penalty sanctions and making the penalty payment, shall not terminate the responsibility of the Contractor to fulfill any of the offset liabilities and mentioned liability shall proceed as defined below:

10.4.1. If the Contractor currently has another offset liability, the unfulfilled offset liabilities will primarily be added to the offset liabilities within the scope of the other offset contract(s), in the way that SSB approves.

10.4.2. If the Contractor currently does not have another offset liability, the unfulfilled offset liabilities will be added to the future offset liabilities of the contractor, in the way that SSB approves.

## **11. Evaluation of Offset Proposals**

11.1. The Bidder's offset proposal shall be prepared in accordance with the terms and conditions stated in the Offset Principles and shall be submitted to SSB together with the response to the RFP but in a separate file and inside a sealed envelope.

10.2. Offset proposal of the Bidder who does not accept or partially/conditionally accepts the terms and conditions stated in the Offset Principles and its appendices shall not be evaluated.

10.3. The evaluation of the offset proposals that are submitted by Bidder to SSB will be made in line with the formula stated in the Offset Principles.

10.3.1. If required by SSB in the Offset Principles, the industrial collaboration type of offset requirements are mandatory and the Bidder who cannot meet the industrial collaboration type of offset requirements as defined in Offset Principles, shall receive 0 (zero) points in the overall offset proposal evaluation.

10.3.2. The Bidder who cannot meet the minimum liability percentage requirements defined in the Offset Principles for the export type of offset and/or technological collaboration type of offset shall receive 0 (zero) points in the overall offset proposal evaluation.

10.4. The Bidder who cannot correct the offset proposal and/or eliminate the contradictions the offset proposal upon SSB's written notice, shall receive 0 (zero) points in the overall offset proposal evaluation.

## PRE-APPROVAL APPLICATION FORM

	The related offset contract, signature and effectivity date	
	The offset contractor	
	The company/institution/enterprise that will perform the offset activity	
Export type offset	The scope and properties of the offset activity	
	The field of the offset activity	
	The estimated DNAV ratio	
Technological collaboration type offset	The scope and properties of the support to be provided within the scope of the technological collaboration type offset activity	
	The reason for the necessity of the technological collaboration type offset activity	
	The benefits to be acquired as a result of technological collaboration type offset activity	
	The name and contact info of the company/institution/enterprise in Türkiye that will benefit from the offset activity	
	The estimated cost of the offset activity (without any multiplier)	
	The requested multiplier	
	The reason for the multiplier	
	The estimated requested offset credit amount	
	The estimated duration for the completion of the offset activity	
	The validity period of the pre-approval	
	Other information (if any)	

Appendix: The detailed information\* and supporting documents and proofs related with the planned offset activity

*\* The detailed information, technical and financial issues, schedule, project/work model, role and responsibilities related with all products and services within the scope of the planned technological collaboration type of offset activity will be mentioned.*

TABLE OF MULTIPLIER

EXPORT TYPE OFFSET	
<b>Platform Export</b>	<b>Multiplier</b>
Land Platforms	3-4
Naval Platforms	3-4
Air Platforms	4-5
Missile/Guided Munition	3-5
Satellite Systems	4-5
Air Defence Systems	4-5
Unmanned and Autonomous Systems	4-5
Other	2-5
The SME work share within the exported product/service or export from SME	+ 1 will be added to the above multiplier
<b>System Export / Export of Service for System</b>	<b>Multiplier</b>
Structural Components	1-3
Mechanical / Hydraulic / Pneumatic Systems	2-4
Electrical / Electronical Systems	2-4
Software	2-5
Conventional Weapons and Ammunitions	1-3
Power / Impulse / Engine / Transmission Systems	4-5
Command Control / Information Systems	3-4
Electronic Warfare Systems	4-5
Simulators	3-4
Other	1-3
The SME work share within the exported product/service or export from SME	+ 1 will be added to the above multiplier

<b>TECHNOLOGY COLLABORATION TYPE OFFSET</b>	
<b>Technology Collaboration</b>	<b>Multiplier</b>
<p>Within the fields of defence, homeland security and aerospace industries, enabling technology/ability related with the following topics:</p> <ul style="list-style-type: none"> <li>• Network Centric Warfare</li> <li>• Command Control / Information Management Systems</li> <li>• Software</li> <li>• Electronic Warfare</li> <li>• Missile Guidance and Control</li> <li>• Sensor Systems</li> <li>• System Integration</li> <li>• Satellite and Space Technologies</li> </ul>	4-5
<p>Within the fields of defence, homeland security and aerospace industries, enabling technology/ability related other than the topics listed in the first item</p>	3-5
<b>Investment</b>	
<p>Foreign direct investments within the scope of establishing brand new companies in the fields of defence, homeland security and aerospace industries</p>	3-4
<p>The hardware and software provided to the universities, training and research institutions in Türkiye in the fields of defence, homeland security and aerospace industries</p>	2-3
<b>R&amp;D Support</b>	
<p>The hardware, software, service or financial support provided to the training and R&amp;D studies conducted by industrial enterprises, training and research institutions in Türkiye in the fields of defence, homeland security and aerospace industries</p>	4-5

### OFFSET CREDITING REPORT FORMAT

EXPORT TYPE OF OFFSET CREDITING REPORT	
	The related offset contract, signature and effectivity date
	The offset contractor
	The date and the reference of SSB's pre-approval letter
	The company/institution/enterprise that will perform the offset activity
	The scope and properties of the offset activity
	The amount and ratio of the offset liability
	The name and contact info of the company/institution/enterprise in Türkiye that will benefit from the offset activity
	The cost of the offset activity (without any multiplier)
	The DNAV ratio
	The multiplier
	The requested offset credit amount
	The duration for the completion of the offset activity
	Other information (if any)

Annex-A : Export Type of Offset DNAV Table

Annex -B : Copies of the invoices

Annex -C : Custom declaration forms

Annex -D : Bank receipts for payments

Annex -E : Other supporting documents

**ANNEX-A**  
**EXPORT TYPE OF OFFSET DNAV TABLE**

**TABLE-1**

No	Invoice No	Product Name	Exporting Company	Exported Country/Company	Invoice Date	Invoice Amount	Invoice DNAV Ratio %	DNAA Amount
1								
2								
3								
4								

**TABLE-2**

Table 1 No											
Product Code											
Product Definition											
Product Breakdown	In-House					Outsourced (Domestic)			Imported		
	Labour Hour	Labor Prices	Labor Cost	Material	Other	Labor Cost	Material	Other	Labor Cost	Material	Other
Total											
Grand Total											

<b>TECHNOLOGICAL COLLABORATION TYPE OF OFFSET CREDITING REPORT</b>		
	The related offset contract, signature and effectivity date	
	The offset contractor	
	The date and the reference of SSB's pre-approval letter	
	The company/institution/enterprise that performed the offset activity	
	The scope and properties of the offset activity	
	The amount and ratio of the offset liability	
	The name and contact info of the company/institution/enterprise in Türkiye that benefited from the offset activity	
	The cost of the offset activity (without any multiplier)	
	The multiplier	
	The requested offset credit amount	
	The duration for the completion of the offset activity	
	Other information (if any)	

ANNEX-A: The detailed information related with the offset activity

ANNEX-B: Other supporting documents and proofs related with the offset activity