

## Circular

**Istanbul, 22 March 2019**

**Circular No: 44**

**Subject: VAT rate to be applied on the deliveries of vehicles purchased with 18 % by the taxpayers trading in secondary market has been set.**

Through the Presidential Decision no.845 published in the Official Gazette dated 22 March 2019, a new sentence has been added into the parenthetical expression within the end of line 9 of list no (1) attached to the Decision no. 2007/13033.

Accordingly, in the deliveries of vehicles purchased with the tax rate (18 %) indicated in the clause (a) of Article 1 within the Decision no. 2007/13033 by the taxpayers dealing with motor vehicles trade in the secondary market, the tax rate applied at purchase of these vehicles will be implemented.

The Decision is enacted as of its publication date (22 March 2019).

*Our explanations provided above include general information on the issue. No responsibility can be claimed against EY and Kuzey YMM ve Bağımsız Denetim A.Ş. due to the implications arising from the context of this document or emerging with respect to its context.*

Best Regards,

KUZEY YMM VE BAĞIMSIZ DENETİM A.Ş.