

## Circular

**Istanbul, 22 July 2019**

**Circular No: 67**

### **Subject: Law no.7183 containing regulations on the establishment of Turkey Tourism Promotion and Development Agency and the “tourism share” published in the Official Gazette.**

The Law no.7183 containing regulations on the establishment of Turkey Tourism Promotion and Development Agency and the “tourism share” that is one of the revenue items of the agency has been published in the Official Gazette dated 15 July 2019. Accordingly, the tourism share will be collected on the basis of the total net sales and rental income obtained by the real or legal persons who are the investors or operators of these commercial enterprises as a result of their activities in these enterprises pursuant to the rates indicated below;

- a. 7,5 per thousand on compound and accommodation facilities,
- b. 7.5 per thousand on food, beverage and entertainment facilities certified by the Ministry of Culture and Tourism (Ministry),
- c. 7.5 per thousand on sea tourism facilities and sea tourism vehicles certified by the Ministry,
- d. 7.5 per ten thousand on travel agencies (excluding individual air ticket sales),
- e. to. 7.5 per ten thousand on airlines (commercial passenger transport activities),
- f. except for those operated by the General Directorate of State Airports Authority, 2 per thousand on airport and terminal operations,

The tourism share shall be declared to the registered tax office until the end of the 24th day of the month following the taxation period that the VAT taxpayer is subject to and paid until the end of the 26th day.

The tourism share will be considered as expense by the income and corporate taxpayers in the detection of the income taken as basis for tax base.

Article 6 of the Law regulating the tourism share will be enacted as of 1 October 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.**