

Circular

Istanbul, 2 October 2019

Circular No: 79

Subject: VAT rate on legal services supplied within the context of certain cases reduced to 8%.

Through the Presidential Decision no.1594 published in the Official Gazette dated 2 October 2019, VAT rate on legal services supplied for cases and affairs within the jurisdiction of family courts, consumer courts and juvenile courts, guardianship cases and affairs; remedies related to these cases, mediation as a condition of litigation in labour controversies and related law enforcement proceedings has been reduced to 8%.

The Decision is enacted as of its publication date (2 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.