

Circular

Istanbul, 4 November 2019

Circular No: 89

Subject: Procedure and principles for the declaration and collection of tourism share

The Law for Tourism Promotion and Development Agency of Turkey no.7183 has been published in the Official Gazette dated 15 July 2019 and Article 6 on tourism share has been enacted on 1 October 2019. Accordingly, the tourism share will be collected at the rates indicated below on the sum of 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:

- 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 procedures and principles concerning the declaration and collection of the tourism share have been set through the General Communique on Tourism Share Return series no.1 published in the Official Gazette dated 2 November 2019. Accordingly;

- Tourism share returns should be submitted electronically.
- Declaration periods are set as monthly for corporate taxpayers and quarterly for others.
- The time of declaration for tourism share is set as the last day of the month following the declaration period.
- The declared tourism shares should be paid during the period for submitting returns.

The tax office for submitting the returns has been set as the affiliated tax office for income and corporate taxpayers; the tax office within the residence address for the real persons who are not income and corporate taxpayers and for the ones other than real persons, the place where legal center/office is located.

The Communique has been enacted as of its publication date (2 November 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.