

Circular

Istanbul, 8 November 2019

Circular No: 91

Subject: Regulation on the scope of VAT exemption for sales to the non-residents announced.

Through the Communiqué series no.28 published in the Official Gazette dated 8 November 2019, a new paragraph has been added to follow the fifth paragraph of the section titled as “II/A-1.2.2.Conditions of the exemption” within VAT General Implementation Communiqué.

Accordingly, regarding the sales to the non-residents with special invoice, after the goods are placed in temporary storage places under the customs directorates authorized to approve special invoices and registration procedures are carried out, in circumstances when they are deported abroad under a transit regime from another customs gate, the special invoice is deemed to be approved and transactions can be made within the context of exemption.

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.