

## Circular

**Istanbul, 2 January 2020**

**Circular No: 4**

### **Subject: VAT rates reduced for furniture, wholesale egg deliveries and fish deliveries to wholesale stores.**

Value added tax (VAT) rates on furniture, wholesale egg deliveries and fish deliveries to wholesale stores have been set as following to be effective from 2 January 2020, through the Presidential Decision no.1994 published in the repetitive Official Gazette dated 2 January 2020:

- 1% VAT rate for wholesale deliveries of chicken eggs,
- VAT rate of 1% for fish deliveries to those who operate in wholesale markets and fisheries wholesale shops and for the delivery of these goods to VAT payers subject to real taxation system,
- VAT rate of 8 % for goods (furniture) with HS Codes and definitions specified in the table attached to the relevant Decision.

*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.**