

Circular

Istanbul, 14 February 2020

Circular No: 26

Subject: Services provided during the operational period of healthcare facilities built with the public-private partnership model included in the scope of VAT withholding.

Through the Communiqué series no. 30 published in the Official Gazette dated 4 February 2020; section titled "Withholding Implementation in Services provided during the Operation Period Regarding Health Facilities Constructed with the Public-Private Partnership Model" has been added to the VAT General Implementation Communiqué.

Within the scope of the Law No. 6428, for the refund requests arising from withholding implementation and withholding rates to be applied to the services received during the operation period for the health facilities built with the public-private cooperation model, the transaction types corresponding to these services in the table within the Communiqué will be taken into account.

The provisions of the Communiqué about withholding will enter into force on 1 March 2020.

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.