

## Circular

**Istanbul, 24 December 2020**

**Circular No: 122**

**Subject: Entertainment tax rate for domestic and foreign film screening reduced to zero until 31 May 2021.**

The entertainment tax rate for domestic and foreign film screening has been set as 0% (zero) to apply until 31 May 2021 (including this date) through the Presidential Decision no.3320 published in the Official Gazette dated 23 December 2020.

The aforementioned Decision has been enacted as of its publication date.

*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.