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Circular

Circular No: 32

Date: 30/04/2021

Subject: VAT rate shall be applied as 1% until 30.06.2021 in terms of staying services at accommodation facilities.

In accordance with the Presidency Decree numbered 3931 applicable as of June 1, 2021 (OG: 30.04.2021), VAT rate in terms of staying services offered in accommodation facilities such as hotel, motel, pension, holiday village etc. shall be applied as 1% until June 30, 2021 (including this 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.