

## Circular

**3 June 2021**

**Circular No: 46**

**Subject: The period regarding the implementation of 0% of entertainment tax in terms of Turkish and foreign film exhibitions has been extended to July 31, 2021.**

Entertainment tax rates for Turkish and foreign films had been determined as 0% according to Presidency Decree numbered 3320 (OG:23.12.2020) to be applicable until May 31, 2021 (including this date).

According to Presidency Decree numbered 4061 published on Official Gazette dated June 2021, the above May 31, 2021 date has been amended as July 31, 2021.

Decree has entered into force as of its publication date applicable from June 1, 2021.

*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.