

## Circular

26 July 2021

Circular No: 66

**Subject: The period regarding the implementation of 0% of entertainment tax in terms of Turkish and foreign film exhibitions has been extended to May 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) until May 31, 2021 (including this date) and afterwards, according to Presidency Decree numbered 4061 (OG:02.06.2021), it has been extended until July 31, 2021.

According to Presidency Decree numbered 4273 published on Official Gazette dated July 14, 2021, the above July 31, 2021 date has been amended as Tuesday, May 31, 2022.

The Decree has entered into force on its publication date (July 14, 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.