

## Circular

**30 July 2021**

**Circular No: 72**

**Subject: VAT application of 1% period in terms of services rendered in accommodation facilities is extended to September 30, 2021.**

Period of 1% VAT application which is applicable in terms of services rendered at hotels, motels, pensions, holiday camps and similar accommodation facilities is extended from July 31, 2021 to September 30, 2021 (including this date) according to Presidency Decree numbered 4312 published on Official Gazette dated July 30, 2021. The Decree shall enter into force on August 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.**