

Circular

29 October 2021

Circular No: 104

Subject: VAT rate for attorney services rendered in scope of judicial assistance is established as 8%.

According to the Presidency Decree No. 4862 published in the Official Gazette dated November 26, 2021, the VAT rate for the legal services provided within the scope of the judicial assistance and attorney services in the Civil Procedure Law No. 6100 and the Attorney's Law No. 1136 is determined as 8%.

The Presidency Decree shall enter into force on December 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.