

Circular

31 December 2021

Circular No: 131

Subject: 1% VAT rate applicable for the delivery of Covid-19 vaccines has been extended until 31.12.2022.

In accordance with the Presidency Decree numbered 2812 (OG: 31.07.2020), VAT rate for the delivery of Covid-19 vaccines approved by the Ministry of Finance has been determined as 1% until 31.12.2021 (including this date).

According to Presidency Decree numbered 5047 published on Official Gazette dated December 31, 2021, application period of such practice has been **extended until December 31, 2022.**

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.