

## Circular

**27 May 2022**

**Circular No: 51**

**Subject: The period for applying 0% entertainment tax on domestic and foreign film screenings has been extended to 31 December 2022.**

According to Presidency Decree numbered 5613 published in the Official Gazette dated May 27, 2022, 0% entertainment tax application, which is applicable for showing domestic and foreign films, has been extended until December 31, 2022.

The decree has entered into force on the date of publication (27 May 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.