

Circular

14 December 2022

Circular No: 113

Subject: Communique regulating the principles and procedures regarding accommodation tax has been published on Official Gazette.

In accordance with Law numbered 7194 (OG: 07.12.2019), a new tax has been established under the name of "Accommodation Tax" through an article added to Expense Taxes law. Such Tax shall be applicable as of January 1, 2023.

The rate of the above tax is 2%.

Taxation shall be made on a monthly basis. The declaration must be submitted to the tax office to which you are affiliated in terms of VAT until the evening of the 26th day of the month following the taxation period and must be paid within the same period.

With the "General Communique on Accommodation Tax Practices" published in the Official Gazette dated 14 December 2022, the procedures and principles regarding the accommodation tax were determined and exemplary explanations were made.

The circular of the aforementioned Communique, which will come into force on January 1, 2023, is attached to your attention.

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.