

## Circular

21 December 2022

Circular No: 117

**Subject: The rate of entertainment tax collected from domestic and foreign film screenings, sports competitions, horse races and concerts has been determined as 0%.**

With the Presidency Decree No. 6584 published in the Official Gazette dated 21 December 2022; the rate of entertainment tax collected from domestic and foreign film screenings, sports competitions, horse races and concerts has been determined as 0% (zero).

The Decree shall enter into force on January 1, 2023.

*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.