

## Circular

15 February 2023

Circular No: 29

**Subject: VAT rate has been reduced to 1% in the deliveries of prefabricated buildings and containers to natural disaster victims and public institutions until 31.12.2023.**

According Presidential Decree numbered 6790, entered into force as of February 15, 2023 (repeated OG: 14.02.2023), VAT rate applied for prefabricated buildings and container deliveries (including installation and assembling works) made to entities and institutions listed under paragraph one of article 17 of VAT Law in order to be used at provinces under state of emergency has been reduced to 1%.

*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.