

Circular

23 February 2023

Circular No: 32

Subject: VAT rate is determined as 1% in the deliveries of prefabricated buildings and containers until 31.12.2023.

In accordance with Presidency Decree numbered 6830 and published on Official Gazette dated February 23, 2023 (OG: 23.02.2023), VAT rate to be applied in the delivery (including installation and assembly works) of prefabricated buildings and containers between 23 February 2023 and 31 December 2023 (including these dates) is determined as 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.