

Circular

19 January 2024

Circular No: 18

Subject: Certain amendments have been made on VAT General Practices Communique.

Explanations on amendments made according to Serial No 49 General Communique on VAT published on Official Gazette dated January 18, 2024 on above laws regarding following issues have been announced:

- Explanations regarding VAT implementation in terms of cards, passwords and codes sold in virtual or physical environments,
- Minimum amounts applied in terms of sales made with special invoice (shuttle trade) for those not resident in Türkiye and sales made through calculating VAT for those not resident in Türkiye (accompanied luggage) have been updated,
- Explanations regarding possession of authorization certificate by those carrying out transportation activities in scope of international transportation.

Communique shall enter into force as of February 1, 2024.

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.