



**VAT RATE APPLICATION FOR SOME SERVICES REDUCED TO 1% UNTIL 31/05/2021 HAS BEEN EXTENDED TO 31/07/2021.**

**THE LIST OF THESE SERVICES IS LISTED BELOW.**

- a) Congress, conference, seminar, concert, fair and funfair entrance fees,
- b) Organization services provided in wedding, ball and cocktail halls,
- c) Barber and hairdressing services and services provided in the beauty parlors,
- d) Tailoring, repairing and mending of clothing and home textile products,
- e) Shoe and leather repair and shoe shine services,
- f) Dry cleaning, laundry room, ironing services of clothing and other textile,
- g) Carpet and rug washing services,
- ğ) Maintenance and repair of bicycles, motorcycles and motorized bicycles (excluding materials),
- h) Maintenance and repair of household electrical appliances (refrigerator, oven, washing machine, dishwasher, oven, air conditioner, etc.) (excluding materials),
- ı) Maintenance and repair of consumer electronics products (TV, Radio, CD / DVD players, home video cameras, etc.) (excluding materials),
- i) Maintenance and repair of domestic heating products (water heater, water heater, bath boiler, boiler, etc.) (excluding central heating boilers) (excluding materials),
- j) Maintenance and repair of home and garden equipment (excluding materials),
- k) Maintenance and repair of furniture and home furnishings (excluding materials),
- l) Maintenance and repair of computers, communication tools and equipment, clocks (excluding materials),
- m) Maintenance and repair of musical instruments,
- n) Locksmith and key duplication services and porter services,
- o) Lubrication, washing, polishing services of motor vehicles and maintenance and repair of their seats and upholstery (excluding materials),
- ö) Housing maintenance, paint and cleaning services provided to household residents (excluding materials),
- p) Food and beverage services outside the scope of the "B) OTHER GOODS AND SERVICES" section of the Attached list Numbered II of the 24th row (except for the part of the services that provides alcoholic beverages),
- r) Passenger transport services,
- s) Delivery of ornamental plants and flowers included in Chapter 6 of the Turkish Customs Tariff Schedule Divided into Statistical Positions annexed to the Presidential Decision dated 30/12/2019 and numbered 1951, except for the goods included in the 4th row of the section "A) FOOD MATERIALS" of the attached list II