

VAT RATES APPLIED IN SOME SECTORS AND WITHHOLDING

RATE OF RENTAL PAYMENTS (10%) APPLICATION PERIOD

HAS BEEN EXTENDED UNTIL 30.09.2021

With the Presidential Decisions published in the Official Gazette on 30.07.2021 (Decision No: 4312 for VAT, Decision No: 4311 for Withholding), the duration of VAT rates in some sectors, which are applied at a discount, as can be seen in the table below, has been extended until 30.09.2021.

Also; Withholding tax rate from rent payments will also be applied as 10% until 30.09.2021.

The table can be found below...

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SEVICE TYPE	VAT RATES TO BE APPLIED UNTIL 30.09.2021
Business rental service	8 %
Congress, conference, seminar, concert, fair and funfair entrance fees	8 %
Organization services provided in wedding, ball and cocktail halls	8 %
Barber and hairdressing services and services provided in the beauty parlors	8 %
Tailoring, repairing and mending of clothing and home textile products	8 %
Shoe and leather repair and shoe shine services	8 %
Dry cleaning, laundry room, ironing services of clothing and other textile	8 %
Carpet and rug washing services	8 %
Maintenance and repair of bicycles, motorcycles and motorized bicycles (excluding materials)	8 %
Maintenance and repair of household electrical appliances (refrigerator, oven, washing machine, dishwasher, oven, air conditioner, etc.) (excluding materials)	8 %
Maintenance and repair of consumer electronics products (TV, Radio, CD / DVD players, home video cameras, etc.) (excluding materials)	8 %
Maintenance and repair of domestic heating products (water heater, water heater, bath boiler, boiler, etc.) (excluding central heating boilers) (excluding materials)	8 %
Maintenance and repair of home and garden equipment (excluding materials)	8 %
Maintenance and repair of furniture and home furnishings (excluding materials)	8 %
Maintenance and repair of computers, communication tools and equipment, clocks (excluding materials)	8 %

SEVICE TYPE	VAT RATES TO BE APPLIED UNTIL 30.09.2021
Maintenance and repair of musical instruments	8 %
Locksmith and key duplication services and porter services	8 %
Lubrication, washing, polishing services of motor vehicles and maintenance and repair of their seats and upholstery (excluding materials)	8 %
Food and beverage services outside the scope of the 24th line of the "B) OTHER GOODS AND SERVICES" Section of the VAT Attached List No. II and services provided in restaurants of the places that have first-class restaurant license or business license, and three or more stars hotels, holiday villages and restaurants within similar facilities (except for the part of the services provided in these places that provides alcoholic beverages)	8 %
Passenger transport services	8 %
Delivery of ornamental plants and flowers	1 %
Cinema, theatre, opera, operetta, ballet, museum entrance fees	1 %
FOOD AND BEVERAGE SERVICES, 24th row of the "B) OTHER GOODS AND SERVICES" Section of the VAT Attached List No. II, coffeehouse, country coffeehouse, tea garden, teahouse, cafeteria, patisserie, places to eat standing, places that sell food in the package or offer food service in other ways, services provided in restaurants, restaurants with alcohol, kebab shops and similar places (except for the part of the services provided in these places that provides alcoholic beverages)	1 %
Overnight services offered in hotels, motels, pensions, holiday villages and similar accommodation facilities	1 %

WITHHOLDING RATE FROM RENTAL PAYMENTS IS 10% (Until 30.09.2021)