

Enforcement Date of Accommodation Tax is Postponed to 1 January 2023

22 Nov 2021

Article 61 of Law numbered 7338 on Amendments to Tax Procedure Law and Certain Laws ("**Omnibus Bill**") is published in Official Gazette dated 26 October 2021 and numbered 31640, amended Law numbered 7194 on Amendment of Digital Services Tax, Certain Laws and the Statutory Decree numbered 375 ("**Law numbered 7194**").

Accordingly, the enforcement date of the provisions of article 9 and article 42 under Law numbered 7194 that amended Expenditure Taxes Law numbered 6802 ("**ETL**") and introduced the accommodation tax is amended as 1 January 2023.

As result of these latest amendments, article 34 of the ETL regulating the accommodation tax at the rate of 2%, as well as provisional article 3 stipulating the accommodation tax rate to be applied as 1% until 31 December 2020 will enter into force on 1 January 2023, although the date 31 December 2020 is not amended yet.

The relevant article 34 and provisional article 3 of the ETL were first introduced with Law numbered 7194 to be entered into force on 1 April 2020. The enforcement date was first amended as 1 January 2021 with Law numbered 7226, later to be amended as 1 January 2022 with Law numbered 7256. Now, with Law numbered 7338, the enforcement date is re-amended as 1 January 2023.

Please see this link for full [text](#) of the Omnibus Bill (only available in Turkish).

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