

## Turkey Introduces Tax Exemptions for 2019 UEFA Super Cup Final and 2020 UEFA Champions League Final Matches

*7 Mar 2019*

Turkey has introduced corporate income tax and VAT exemptions for certain legal entities, with regards to 2019 UEFA Super Cup Final and 2020 UEFA Champions League Final matches to be organized in Turkey.

Within this context; delivery of goods delivery and performance of services for these matches to and/or by the following are exempted from VAT:

- The Union of European Football Associations ("**UEFA**").
- Participant football clubs.
- Organizers that are legal entities with no permanent establishment, legal and business headquarters in Turkey.

Accrued taxes due to VAT exemption are set off from taxes calculated over taxable transactions. Taxes which cannot be compensated by setting off are reimbursed in cash or on account upon request of the taxpayer, who carried out transactions within the scope of the exemption.

In addition, above-mentioned legal entities are exempt from income tax and corporate income tax for income to be derived in Turkey from these matches. Withholding taxes fall into the scope of this exemption, as well.

These temporary practices were introduced by the Amendment Law on Income Tax Law and Certain Laws published in the Official Gazette numbered 30671 on 30 January 2019, is effective from this date. Please see this [link](#) for the full text of the Amendment Law on Income Tax Law and Certain Laws (only available in Turkish).

### Related Practices

- [Tax, Fiscal and Public Debts](#)

### Related Attorneys

- [BENAN ARSEVEN](#)
- [METİN ABUT](#)