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Ref. 17/23

**CIRCULAR NOTE 17/23**

**SUBJECT:** The VAT Withholding Rate with regard to the Construction Works Performed for Designated Buyers and the Engineering-Architecture and Study-Project Services Performed along with These Works has been amended.

A Communique on the Amendment of General Applicable Communique on Value Added Tax with Serial No.14 was published on the Official Gazette No.30193 and dated 27 September 2017.

Article 1 of the same Communique and the expression of “**(2/10)**” referred to in the first paragraph of Section (I/C-2.1.3.2.1.1.) of the General Applicable Communique on Value Added Tax has been amended as “**(3/10)**”, effective as of **01 October 2017**.

Accordingly, a VAT withholding of **(3/10)** will be applied by buyers in case of **construction works** performed for the following designated buyers and **the engineering-architecture and study-project services performed along with these works**, as mentioned in Section (I/C-2.1.3.2.1.1.) of the General Applicable Communique on Value Added Tax.

Best Regards,

**SELHEP OFFICE**  
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