**The Revenue Administration *(Gelir İdaresi Başkanlığı)***

**The Revenue Administration *(Gelir İdaresi Başkanlığı)***

**The proportional budget amount within contract amount is more than two million Turkish Lira**

**District Revenue Office *(Defterdarlık Gelir Müdürlüğü)***

**The proportional budget amount within the contract amount is equal or less than two million Turkish Lira**

**The proportional budget amount within the contract amount is more than four million Turkish Lira**

**After issuance of the Revenue Ruling, the Contractor applies to the Tax Office that he is registered to (or the Tax Office mentioned in the Revenue Ruling) and the VAT Exemption Certificate is issued**

**The relevant Tax Office *(Vergi Dairesi Başkanlığı)***

**The Contractor is not registered to the Large Taxpayers Office**

**Large Taxpayers Office *(Büyük Mükellefler Vergi Dairesi Başkanlığı)***

**The Contractor is registered to the Large Taxpayers Office**

**The CFCU approves the Information Form**

**The Contractor submits the petition letter with the attachments below, to the relevant institution for the Revenue Ruling *(Özelge),* following the appropriate path below :**

* **A copy of the Contract and a Sample Budget (if it is seperate from the contract). Each page of the Contract and the Budget (if it is seperate from the contract) should be stamped “certified true copy”, signed and dated.**
* **The original Information Form**

**The Conractor is located in Istanbul**

**The Conractor is located outside Istanbul**

**The proportional budget amount within the contract amount is equal or less than four million Turkish Lira**

**Is there a**  [**Tax Office**](http://tureng.com/search/directorate%20of%20tax%20administration) **in the city where the Contractor is located?**

**PROCESS OF OBTAINING THE VAT EXEMPTION CERTIFICATE FOR THE NATURAL OR LEGAL PERSONS RESIDENT IN TURKEY**

**The Contractor fills in the Information Form and applies to the CFCU for the approval**