

## **D- GAIN EXEMPTION ON EDUCATION AND INSTRUCTION BUSINESSES**

Gains derived from operating private schools of pre-school education, primary education, private education and secondary education is exempt from income tax for the five taxation period after the assessment of the related Ministry and within the framework of the principles and procedures determined by the Ministry of Finance. The exemption shall be valid for the five taxation period following the first taxation period which the schools had begun their activity.

Those who want to benefit from the exemption have to apply to our Ministry in written following the beginning of their activity.

**(Income Tax Law a.20; Corporate Tax Law a.5/1-I; Income Tax General communiqué 254; Law numbered 5228 Temporary a.1)**

Free education and instruction services given in condition that not to pass over %10 of capacities of relevant period by the private schools subjected to the provisions of Law numbered 625, are exempt from value added tax. **(Value Added Tax Law a. 17/2-b)**

Also, gains derived from operating rehabilitation centers which are affiliated with trusts to which The Council of Ministers gave tax exemption or associations beneficial to public interest are exempt from corporate tax for five taxation period. **(Corporate Tax Law a.5/1-I)**

Language English