**A\_\_\_ GOODS AND SERVICES SUBJECT TO 1% VAT:**

Bread, flour, wheat.

Cinema, theatre, opera, operetta, ballet, museum entrance fees.

Overnight services offered in hotels, motels, pensions, holiday villages and similar accommodation facilities.

**B\_\_\_ GOODS AND SERVICES SUBJECT TO 8% VAT:**

a) Food and beverages

b) Workplace rental service, Congress, conference, seminar, concert, fair and amusement park entrance fees,

c) Organization services provided in wedding, wedding, ball and cocktail halls,

ç) Barbering and hairdressing services and services provided in the beauty salon,

d) Repair and repair of tailoring, clothing and home textile products,

e) Repair of shoes and leather goods and shoeshine services,

f) Dry cleaning, laundry, ironing services of clothing and other textile products,

g) Carpet and rug washing services,

ğ) Maintenance and repair of bicycles, motorcycles and mopeds (excluding materials)

h) Maintenance and repair of household electrical appliances (refrigerator, oven, washing machine, dishwasher, air conditioner etc.)(excluding materials)

ı) Maintenance and repair of consumer electronics products (TV, radio, CD/DVD players, home video cameras, etc.) (excluding materials)

i) Maintenance of household heating products (thermosiphon, water heater, bath boiler, combi boiler, etc.) (excluding central heating boilers) and repair (excluding materials)

j) Maintenance and repair of home and garden equipment (excluding materials)

k) Maintenance and repair of furniture and home furnishings (excluding materials)

l) Maintenance and repair of computers, communication tools and equipment, watches (excluding materials)

m) Maintenance and repair of musical instruments

n) Locksmith and key duplication services and porter services

o) Lubrication, washing and polishing services of motor vehicles and the maintenance and upholstery of their seats and upholstery. repair (excluding materials)

ö) Housing maintenance, repair, painting and cleaning services provided to households (excluding materials)

**C\_\_\_ GOODS AND SERVICES SUBJECT TO 18 % VAT:**

New cars,

Luxury consumer goods and products,

Beauty products,

Alcoholic drinks,

Mobile phones and computers,

Furniture.