

Circular

Istanbul, 2 October 2017

Circular No: 104

Subject: Procedure and principles on the usage of New Generation Cash Registering Devices set through the Tax Procedures Law General Communiqué series no.483.

Through the Tax Procedures Law (VUK) General Communiqué series no.483 published in the Official Gazette dated 30 September 2017, procedures and principles provided below have been identified concerning the New Generation Cash Registering Devices (CRD) with mandatory usage:

- *Opportunity of using the previous generation CRD utilized in organized retail sector until their financial memory is overloaded and terms for that,*
- *The procedure for notifying the Revenue Administration electronically on the CRD financial information through e-archive application and terms for that,*
- *Procedure and principles on working of TSM centers,*
- *Procedure and principles concerning the issuance of other documents through the CRD.*

The Communiqué has been enacted as of its publication date (30.09.2017).

Our explanations provided above include general information on the issue. No responsibility can be claimed against EY and Kuzey YMM ve Bağımsız Denetim A.Ş. due to the implications arising from the context of this document or emerging with respect to its context.

Best Regards,

KUZEY YMM VE BAĞIMSIZ DENETİM A.Ş.