

Circular

Istanbul, 24 April 2017

Circular No: 56

Subject: *Announcements made on e-book certification information on certification reports, counter verification minutes and confirmation-prompt texts and bookkeeping entries of the documents related to refunds.*

Announcements provided below have been made through the General Communique on Certified Public Accountants and Sworn-in CPAs Law series no.45 published in the Official Gazette dated 22 April 2017, concerning book certification info and detection of bookkeeping entries of documents as invoice etc...related to refund that have to exist within;

- Certification reports to be drafted by sworn-in certified public accountants concerning the taxpayers subject to e-book implementation,*
- Counter verification minutes and confirmation-prompt texts that would be drafted by sworn-in certified public accountants in the presence of the taxpayers keeping books under e-book implementation which provide goods and services to those taxpayers.*

Pertaining to that, if the secondary taxpayer demanding refund or subject to counter verification has book licence files uploaded into the e-book application for the concerning period, it should be indicated by the sworn-in certified public accountant that the taxpayer's legal bookkeeping entries are handled for the concerning period within the scope of e-book implementation on CPA certification reports/counter verification minutes and confirmation-prompt texts in response. Also, for the files with the confirmation of Revenue Administration, the information on the Book's Type/Period, book licence file's singular no and date of creation and the ETTN info for the files to be uploaded following May 2017 should be provided within a separate table

Any requirement for attaching the printed copy of the aforementioned files to the concerning reports, minutes or texts does not exist.

If they haven't been uploaded into the e-book system since the deadline for uploading book licence files for the concerning period did not expire as of the date that the CPA certification reports/counter verification minutes and confirmation-prompt texts in response were drafted, an information as follows should be provided within the reports, minutes or text: "As the taxpayer exists within the e-book implementation, however they haven't been uploaded into the system of Revenue Administration (RA), since the deadline for creation of e-book and licence files for the concerning period and uploading of licence files to the RA system did not expire as of the date of this report/minute/text herein".

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.