

Circular

Istanbul, 19 June 2017

Circular No: 73

Subject: Mandatory e-invoice issuance in goods export for taxpayers within the scope of e-invoicing starts as of 1 July 2017.

Through the Tax Procedure Law (VUK) General Communique series no.454 published in the Official Gazette dated 20 June 2015, taxpayers within the scope of e-invoice and liable for issuing invoices in terms of goods and passengers' accompanied baggage exports (sales applied VAT for the ones non-resident in Turkey) under Article 11 of VAT Law were imposed to issue the aforementioned invoices as e-invoice as of 1 January 2016.

Later on, that requirement dated 1 January 2016 was delayed to 1 January 2017 through the VUK General Communique series no.461, to 1 July 2017 through the VUK General Communique series no.475.

Pertaining to that, taxpayers within the scope of e-invoice and liable for issuing invoices in terms of goods and passengers' accompanied baggage exports (sales applied VAT for the ones non-resident in Turkey) are required to issue the aforementioned invoices as e-invoice as of 1 July 2017.

Besides that, taxpayers within the scope may both start to issue those invoices as e-invoice as of 1 January 2017 and carry on issuing printed (hard copy or e-archive) invoice until 1 July 2017 if they want.

The implementation's start at 1 July 2017 was reminded through the announcement published on 16 June 2017 via the Revenue Administration's web page www.efatura.gov.tr.

Procedure and principles concerning the issuance and submission of the aforementioned invoices as e-invoice and ways for benefitting of the implementation are explained in the "E-invoice Implementation Customs Transactions Guide" in details, which was published on www.efatura.gov.tr and updated on 14 June 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.