

**Circular**

**Istanbul, 18 December 2017**

**Circular No: 129**

***Subject: Taxpayers will be able to issue shipment waybills, producer receipts and self-employment vouchers electronically as of 1 January 2018 on demand.***

*Through the Tax Procedures Law General Communique series no.487, published in the Official Gazette dated 17 December 2017, procedures and principles concerning the issuance of documents such as shipment waybills, producer receipts and self-employment vouchers electronically, transmission of them to the receiver electronically or as hard copies, preservation and presentation of them have been identified.*

*While these implementations are not compulsory, the taxpayers indicated below will be able to be integrated into the implementation as of 1 January 2018 on demand. Pertaining to that;*

- Taxpayers with permit for e-invoice implementation (Tax Procedures Law General Communique series no.397), the ones having accomplished the required preparations for the issuance and transmission of e-waybill and having submitted the needed applications will be included in the e-waybill system,*
- Taxpayers required to issue producer receipt document pursuant to the terms of Tax Procedures Law will be included in the e-producer receipt system,*
- Taxpayers required to issue self-employment voucher pursuant to the terms of Tax Procedures Law (excluding the notaries) will be included in the e-self-employment voucher system.*

*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.