

Circular

Istanbul, 25 December 2017

Circular No: 135

Subject: The requirement for using new generation Cash Registering Devices will be starting within 30 days following the memory fill-up date of the old generation devices.

Through the Tax Procedures Law General Communique series no.488, published in the Official Gazette dated 21 December 2017, any term extension is not provided concerning the requirement for the usage of new generation Cash Registering Devices as the year 2018 just approaches. The sub-clause (c) of the first clause within Article 4 of the Communique series no.426 regulating the gradual transition to new generation Cash Registering Devices has been amended as follows as of the Communique's publication date:

"The requirement of using new generation Cash Registering Devices for the taxpayers without the scope of sub-clauses (c) (a) and (b) will be starting within 30 days as of the date that fiscal memories of existing old generation cash registering devices subject to the Law no.3100 and related legislation are filled-up or the date of situation requiring the replacement of fiscal memory (60 days for regions with high priority in development) and it would be optional for the intending taxpayers to start using new generation cash registering devices approved by the Ministry before that date as well."

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.