

Circular

Istanbul, 6 November 2018

Circular No: 111

Subject: The requirement of sending “Ledger Report Certificate” has been introduced for e-ledger taxpayers as of Jan/2019.

An announcement for compatible software firms has been released through the web page (www.edefter.gov.tr) of the Revenue Administration (GİB). Accordingly, e-ledger users will now be liable to deliver a new file called “Ledger Report Certificate” to the Administration along with the other certification files sent to GİB.

“Ledger Report Certificate” should be sent to the Administration monthly starting from Jan/2019 period and within the same time frame (until the last day of the third month following the relevant month) along with the other certification files.

The compatible software firms are required to finalize the “Ledger Report Certificate” tests until 31 Dec 2018.

“Ledger Report Certificate Guide” containing detailed information about the content of the latest certificate is published at the web page addressed as www.edefter.gov.tr.

Ledger Report Certificate document as a basis can be considered as an expanded form of revised certificate structure. The section which is structured as a tax detail in the certificate is designed as account detail in the Ledger Report Certificate.

During the formation of account details in Ledger Report Certificate, a separate entry must be created for each account within the relevant month’s ledger. Each entry created based on ledger account should respectively contain information on Account Code, Account Name and total number of debt transactions for that account for the concerning period, amount of debt; number of receivables and amount of receivables.

One Ledger Report Certificate shall be created regardless of the number of ledger parts formed in a month: if branch structure is used, likewise one Ledger Report Certificate will be created for each branch regarding the relevant month.

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.