

## Circular

**Istanbul, 17 December 2018**

**Circular No: 121**

**Subject: Statutory books to be kept in 2019 should be certified until 31 December 2018.**

Pertaining to the Article 220 of the Tax Procedures Law, certification of

- Journals and inventory registers,
- Operating ledger,
- Farmers operating ledger,
- Production and processing tax books,
- Transportation tax books
- Revenue books of foreign transportation companies and
- Self-employed income books

is mandatory.

Taxpayers whose accounting period is the calendar year must have certified their books to be used in 2019 until the end of 31 December 2018 Monday.

For the taxpayers who have shifted to the implementation of e-book, we would like to remind them of that the books other than general ledgers and journals (inventory and stamp tax book etc...) should be certified according to the guidelines indicated above.

Also, the opening approval for books kept electronically through the Electronic Bookkeeping Declaration System should be performed by the Revenue Administration electronically prior to the usage for initial starts or re-starts to job and conversions; on the first day of the operating cycle in which the books will be used for the following periods. This approval is in accordance with the certification which is set out in the Tax Procedure Law.

*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.**