

## Circular

**Istanbul, 21 October 2019**

**Circular No: 85**

**Subject: Communique published on e-invoice, e-archive invoice and other documents to be issued electronically.**

All previously published communiques on the issuance of documents electronically have been gathered in a single communique through the Tax Procedure Law General Communique series no.509 published in the Official Gazette dated 19 October 2019. Pertaining to the Communique;

-Arrangement has been made that the taxpayers required to switch to e-invoice implementation should also apply to the e-archive invoice implementation.

-Arrangement has been made requiring the internet sales platforms which are stakeholders of e-commerce, publishers in the internet environment and internet advertising agents to switch to e-invoice and e-archive invoice implementation.

-In case the total amount of invoices to be issued starting from 01.01.2020 by taxpayers not included in the e-archive invoice implementation exceeds TL 30.000 including taxes (if the total amount issued for taxpayers exceeds TL 5.000 including taxes) the relevant invoices have to be issued through the Administration's e-document portal as "e-archive invoice".

- As of June 2020, all self-employed people are required to issue self-employment receipts as e-self-employment receipts.

- Within the scope of the wholesale market registration system, regulation has been introduced regarding the obligatory participation of the merchants and brokers engaged in the trade of vegetables and fruits to the e-invoice, e-archive invoice, e-waybill, e-producer receipt and e-ledger implementations as of 1 January 2020.

- Insurance policies, insurance commission expense documents of the insurance, retirement and reinsurance companies, bank receipts of the banks, foreign exchange purchase and sale documents of the authorized foreign exchange institutions and the expense card document used by all taxpayers can be issued as e-documents.

- All taxpayers, including fuel stations, who are licensed to operate in the fuel sector from EMRA (EPDK) are required to switch to e-invoice, e-archive invoice, e-waybill and e-ledger implementations at the transition period indicated in the Communique.

- The requirement to use e-waybill for the shipment of goods within the scope of the system handled by taxpayers within the scope of fertilizer tracking system is introduced.

-In the iron and steel sector, it is required for taxpayers engaged in manufacturing, exporting or importing activities in mining to switch to e-waybill implementation.

- For the taxpayers included in e-invoice implementation, the requirement of issuing receipts electronically which are previously issued on paper as e-producer receipts regarding the purchases of agricultural products from farmers has been introduced.

The Communique has been enacted as of its publication date (19 October 2019).

*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.