

## Circular

**Istanbul, 10 January 2020**

**Circular No: 10**

**Subject: Opportunity to issue e-archive invoices with “final consumer” note introduced for certain taxpayers.**

Through the Tax Procedure Law (VUK) General Communiqué series no.515 published in the Official Gazette dated 10 January 2020 and enacted as of the same date, opportunity to issue e-archive invoices for retail sales of goods and services with a total sales amount of up to TL 500 including taxes by filling the “final consumer” note into the blank for client name instead of “client name, trade name, address, tax office and account number” has been introduced for the taxpayers registered to the e-invoice and e-archive implementations and with qualifications indicated below:

- taxpayers exempted from the use of cash registry devices for meeting the requirements of the first paragraph of Article 6 within the VUK General Communiqué series no.483,
- taxpayers benefitting from the Secure Mobile Payment and Electronic Document Management System indicated in the VUK General Communiqué series no.507.

*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.**