

## Circular

**Istanbul, 20 April 2020**

**Circular No: 57**

**Subject: e-ledger certificate uploading period and registration deadline for the taxpayers subject to simple entry extended.**

Period extensions indicated below have been announced through the Tax Procedure Law (TPL) circular no.128 published on the Revenue Administration website on 20 April 2020;

-for the corporate taxpayers who are not covered by force majeure in the TPL General Communique no.518, the creating and sealing period of electronic ledgers to be created and signed by the end of 30 April 2020 and uploading period of e-ledger certificates that should be loaded into the GİB Electronic Data Processing System within the same time has been extended until the end of 1 June 2020, Monday.

-for taxpayers subject to simple entry, the registration deadline for purchases and expenses regarding the 2020/January-February-March period and sales and revenues to be recorded in the Ledger Declaration System until the end of 30 April 2020 has been extended to the end of 31 July 2020, Friday.

*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.