

Circular

Istanbul, 9 February 2021

Circular No: 18

Subject: Tax Procedure Law General Communiqué series no. 509 containing provisions on electronic documents amended.

As it will be remembered, with the Tax Procedure Law General Communiqué series no.509, all communiqués previously published regarding the issuance of documents electronically were gathered in a single communiqué. This time, the following amendments have been made in the aforementioned communiqué through the Tax Procedure Law General Communiqué series no.526 published in the Official Gazette dated 9 February 2021:

- Obligation of switching to the e-invoice implementation has been imposed for health service providers that signed contracts with the Social Security Institution and all taxpayers who provide medical supplies and drugs / active ingredients.

-if the total amount of invoices issued by the taxpayers as of 1 January 2020 who are not included in the e-archive invoice implementation exceeds 30 thousand TL including taxes (if total amount including taxes exceeds 5 thousand TL in terms of taxpayers) it had to be arranged as an "e-archive invoice" through the e-Document editing portal offered by the Administration. In addition to the e-Archive Invoice portal, now the said invoices may also be issued through the systems of private integrator organizations.

- For taxpayers with a gross sales revenue (or sales and gross business revenue) of 25 million TL and over, as of the beginning of the 7th month of the following accounting period, the requirement of switching to the delivery note implementation and to issuing the delivery notes as e-waybill and receiving e-waybill from registered users as of this date has been imposed.

-A statement indicating that all taxpayers permitted to issue a foreign exchange purchase and sale document can benefit from the "e-Foreign Exchange Purchase and Sale Document" implementation.

-The regulations regarding the e-bill implementation have been added to the VUK General Communiqué series no. 509. Accordingly, the Administration is authorized to give a transition period of at least 3 months for preparations to the service enterprises that issue bill documents, taking into account their annual or monthly sales revenue, and to impose a requirement for switching to the e-bill implementation by written notification or through announcing on ebelge.gib.gov.tr address.

- A statement indicating that organizations meeting the specified technical conditions can also be authorized by the Administration for the production and sale of financial seal has been added.

-The requirement of notifying e-document cancellations to the Administration's information technology system electronically within the procedures, principles and periods specified in the guide to be published on ebelge.gib.gov.tr has been introduced.

- If the taxpayers imposed with the requirement of switching to e-document implementation are not included in the application; a statement has been added that the Administration will be authorized to define user accounts ex officio according to the RA Portal Method.

The Communique has been enacted as of its date of publication (9 February 2021).

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.