

Circular

March 24, 2021

Circular No: 24

Subject: Principles and procedures regarding transformation of old generation cash registers, used in gas stations, to “New Generation Gas Pump Cash Registers” are determined.

Principles and procedures regarding transformation of old generation gas pump cash registers, which are currently used in gas stations and do not have the feature to transmit on electronic means the sales data, to “New Generation Gas Pump Cash Register” which:

- * can transmit data online,
- * have higher level of security and can generate required alarms through detecting external unauthorized interruptions and
- * have IP and are computer-based

and introduction of obligation for gas station owners to declare the financial information of sales made through above devices on electronic environment are re-determined according to Serial No. 527 General Communiqué on Tax Procedure Law (TPL), published on Official Gazette dated March 24, 2021 and entered into force on the same day.

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.