

Circular

25 January 2022

Circular No: 18

Subject: Amendments were made to the General Communiqué on Tax Procedure Law No. 509, which includes provisions regarding electronic documents.

All the previously published Communiqués for the electronic arrangement of documents were gathered in a single Communiqué with the Serial No. 509 General Communiqué on TPL.

With the Serial No. 535 General Communiqué on TPL published in the Official Gazette dated January 22, 2022, important changes were made in this Communiqué to include more taxpayers within the scope of the obligation.

In this framework;

- Taxpayers which sell goods and services on their respective websites or their intermediary service providers or in any other electronic medium,
- Real estate and/or motor vehicle, construction, manufacture, purchase, sale or rental transactions and taxpayers which act as intermediaries in these transactions, and
- Hotel businesses providing accommodation services

Shall begin to implement on a compulsory basis the e-Invoice, e-Archive invoice applications in case they exceed the determined gross sales revenue.

The gross sales revenue limits of e-Invoice, e-Archive Invoice and e-Consignment applications have been reduced to cover more taxpayers.

The provision that changes the limit amounts for issuing e-Archive Invoices via the Turkish Revenue Administration Portals by taxpayers who are not included in the e-Archive Invoice application (Article 4 of the Communiqué) will enter into force on March 1, 2022, and the other provisions have entered into force on the date of publication.

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.