

## Circular

5 December 2022

Circular No: 110

**Subject: The obligation to submit Ba-Bs form of taxpayers whose all purchases and/or sales are less than TRY 5.000 or issued as electronic document is being abolished.**

The obligation of taxpayers, who has the obligation to submit notifications but whose all purchases and/or sales are less than TRY 5.000 or issued as electronic documents, to submit Form Ba and/or Form Bs according to Serial No 543 General Communique on Tax Procedure Law, published on Official Gazette dated December 3, 2022.

This Communique has entered into force on publication date to be applicable for notification forms to be submitted regarding January/2023 notification period.

*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.