

Circular

10 October 2023

Circular No: 97

Subject: The principles regarding the documentation system of charging network operators and charging station operators have been established.

With the Tax Procedure Law General Communiques numbered 549, 550 and 551 published in the Official Gazette dated October 7, 2023, the principles regarding the document structure of charging network operators and charging station operators are established as follows:

- The phrases "electricity" in Articles 1 and 2 of the TPL General Communique numbered 527 have been removed from the text of the Communique. (Serial No. 549 General Communique on TPL)
- Within the scope of the Charging Service Regulation, taxpayers who have a charging network operator license from the Energy Market Regulatory Authority and charging station operators who are certified by these taxpayers are required to use e-Invoice.

Taxpayers operating as of October 7, 2023 (including this date) must switch to the e-Invoice application by January 2, 2024, and those who started operating after October 7, 2023 must complete their applications and actual transition preparations as of the date they commenced their operations. (Serial No. 550 General Communique on TPL)

- The invoice for the charging service provided to electric vehicles must be issued at the time of delivery.

However, subject to the fulfillment of the conditions of arranging a minimum 6-month contract with the persons to whom charging services will be provided, preparing a summary including information regarding each charging service provided, adding these summaries to the invoice to be issued, and instantly sharing the information regarding the charging service provided within this scope with the Turkish Revenue Administration and An invoice may be issued every 7 days (provided that the taxation period for value added tax is not exceeded) for the charging services provided within this scope.

Charging network operators are obliged to instantly report information regarding the charging services provided at charging stations and the information contained in the invoice issued for this service to the TRA Technology systems electronically. (Serial No. 551 General Communique on TPL)

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.