

Circular

10 October 2023

Circular No: 98

Subject: The obligation to install National Vehicle Identification System (NVIS) at gas stations and have Vehicle Identification Unit (VIU) for company vehicles has been introduced.

According to Serial No:1 General Communique on National Vehicle Identification System Practice published on Official Gazette dated October 5, 2023:

- It has been made mandatory to install a National Vehicle Identification System (NVIS) at gas stations.
- Taxpayers operating a gas station will obtain a Vehicle Identification Reader Device (VIRD), the qualifications of which are determined by the Mint and produced by the Mint or authorized companies, on the gun apparatus of at least one pump unit and have it installed by December 31, 2024.
- The Vehicle Identification Unit (VIU) produced by the Mint must be installed on the fuel tank entrance of vehicles acquired through rental or included in the business and used on the business by 31 December 2024.
- In fuel sales made within the scope of NVIS, information regarding the license plate of the vehicle will be automatically transmitted to the New Generation Fuel Pump Payment Recorder Device (NG Pump PRD) within the scope of the system and the PRD Receipt, details of which will be determined by the technical guide to be published by the Turkish Revenue Administration at ynokc.gib.gov.tr and will be arranged to contain information demonstrations that it has been issued in scope of NVIS.

The communique has entered into force on its publication date (October 05, 2023).

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.