

Circular

21 May 2024

Circular No: 41

Subject: Certain amendments have been made in terms of electronic ledger implementation.

According to Serial No:4 Communique 4 and Serial No:1 Communique on Electronic Ledger published on Official Gazette dated May 21, 2024, the following regulations have been made towards:

- Including taxpayers which are required to be included in the electronic ledger application but are not included in the application,
- Determining a new period until the end of the 10th day of the month following the month in which the advance tax return for the relevant advance tax period will be submitted by making amendments in the time periods for generating, signing/approving e-Ledger and certificates and uploading them to the Turkish Revenue Administration systems in terms of taxpayers who prefer to upload on a monthly basis until the end of 10th day of fourth month following relevant month and updating tables on which generation, signing/approval and receipt of Administration approved certificates in this framework,
- Signing/approving of electronic ledgers and certificates as time stamp with qualified electronic certificates or financial seal of members of profession authorized in the framework of provisions of Law numbered 3568 in terms of bookkeeping or private integrators or software companies granted software compliance approval by Turkish Revenue Administration and granting of letter of consent which shall be granted in order to make uploads on systems of Turkish Revenue Administration on Digital Tax Office as well.

Regulation of the Communique making amendments on periods regarding generation, signing/approval and uploading on systems of Administration of e-ledgers and certificates has entered into force on its publication date starting as off e-Ledgers to be generated for 2024/1 period and following periods.

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.