

## Circular

12 June 2024

Circular No: 46

**Subject: The obligation to issue receipt has been introduced for saving financing companies, payment institutions and electronic money institutions.**

According to Serial No. 562 General Communiqué on TPL published on Official Gazette dated June 12, 2024, payment institutions and electronic money institutions have been added to the scope of Serial no. 435 General Communiqué.

In this framework; payment institutions and electronic money institutions shall certify all their services and sales subject to BİTT with receipts to be issued in line with requirements listed under Section 2.1 of the Serial No. 435 General Communiqué instead of invoice.

Provisions, related to saving financing companies, of the Communiqué and provisions, related to payment and electronic money institutions, of the Communiqué shall enter into force on July 1, 2024 and January 1, 2025 respectively.

*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.