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Turkey publishes draft Communiqué regarding electronic documents

Executive summary

On 10 November 2021, Turkey published a draft Communiqué amending the provisions of Tax Procedural Code General Communiqué No: 509 on electronic documents (the draft Communiqué).

The draft Communiqué is subject to modification until it is finalized and published in the *Official Gazette*.

Detailed discussion

The draft Communiqué provides that for the following amendments to the Tax Procedural Code regarding electronic documents:

- Taxpayers who have the following amount of gross sales revenue (or sales with gross business revenue) will be required to switch to e-invoicing:
 - TRY5 million and above for 2018, 2019 and 2020
 - TRY4 million and above for 2021
 - TRY3 million and above for 2022 and subsequent years
- Online advertising service intermediaries for the publication of advertisements on the internet and their operators; and taxpayers who sell goods and services through their websites or their intermediary service providers' websites or in any other electronic environment, who generates gross sales revenue (or sales with gross business revenue) over TRY1 million for 2020 and 2021 accounting years and TRY500,000 for 2022 or subsequent accounting periods will be required to switch to e-invoicing.
- Taxpayers who carry out transactions regarding real estate and/or motor vehicles, construction, manufacture, purchase, sale or rent and taxpayers who act as an

intermediary in these transactions are required to switch to e-invoicing if their gross sales revenues (or their sales with gross business revenue) are:

- TRY1 million for the 2020 and 2021 accounting periods
- TRY500,000 and above for 2022 or subsequent accounting periods
- Hotels that provide accommodation services under an investment and/or operation license from the Ministry of Culture and Tourism and Municipalities are required to switch to e-invoicing.
- Taxpayers who have not switched to an “e-archive invoice” must issue an e-archive invoice for the delivery and service realized by the date of 1 January 2022 if the total amount of such delivery and service invoice amount exceeds TRY10,000 (including taxes).
- The e-Dispatch bill threshold will be reduced from “TRY25 million and above” to “TRY10 million and above.”
- Taxpayers which operate in manufacturing, importing and exporting activities related to iron and steel made products (with the HS tariff code 72) and iron or steel made products (with the HS tariff code 73) will be required to switch to the e-dispatch bill; without meeting the e-invoicing requirements.

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