

## Circular

2 January 2024

Circular No: 8

**Subject: The Communiqué, which imposes obligations on using new generation cash register (NG CR) and providing payment opportunities with bank cards through these devices, has been published.**

The following is applicable according to Serial No. 557 Tax Procedure Law General Communiqué published on 2nd repeating Official Gazette dated December 30, 2023:

- The obligation to change their old generation cash register (OG CR) with new generation cash register (NG CR) until July 1, 2024 has been introduced regardless whether financial memories of old generation cash register, used by first and second class tradesmen, selling the goods sold to those except for making sales identically or after being processed, (making retail deliveries or performing services) in terms of sales of goods which should not be invoiced according to Tax Procedure Law or documenting service performances, are full or not.
- Existing OG CRs must also be scrapped within the above period.
- Those who have been using EFT-POS-enabled or simple/computer-connected NG CR for a long time, have to accept the requests to make payment with bank cards through each NG CR used by making a merchant agreement with at least one bank or other organization or payment service provider, as of July 1, 2024.
- Those who started using EFT-POS-enabled or simple/computer connected NG CR after July 1, 2024 (including this date), must register with at least one bank or other organization or payment service provider and member business within 30 days from the activation date of the device. They must make an agreement and accept payment requests by bank cards.
- Those who started to use EFT-POS enabled NG CR or simple/computer connected NG CR between December 30, 2023 and July 1, 2024 are obliged to accept requests to make payments with bank cards through each NG CR used through making member firm agreement with at least one bank or other institution or payment service provider as of July 1, 2024. However, if there is less than 30 days between the date of use of NG CR and July 1, 2024, the obligations in question can be fulfilled within 30 days.

Serial No. 557 General Communiqué on TPL has entered into force on its publication date.

*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.