

**CIRCULAR**  
**Issue No: 2013/57.eng**

**Istanbul, 18.03.2013**  
**Ref: 4/57**

**Subject:**

**SUMMARY OF CIRCULAR NO. 58 OF TAX PROCEDURE LAW REGARDING ELECTRONIC BOOKKEEPING AND ELECTRONIC INVOICING OBLIGATION.**

The Circular was published on February 8, 2013 in order to clarify indefinite points referred by the General Communiqué of the Tax Procedure Law No. 421 which is the main administrative regulation introducing electronic bookkeeping and electronic invoicing obligation.

In this document issues clarified by Circular No.58 has been summarized. For further information regarding the topic, we advise that our Annotated Circular Reports numbered 2013/1, 2013/2 and the Circular dated numbered 2012/247 to be read.

In the paragraphs "a" and "b" of the Section 3.1.1 of the Communiqué No. 421, it has been explicitly pointed out that taxpayers which possess mineral oil licenses within the scope of Petroleum Market Law No. 5015(herein after referred as List A) and taxpayers which produce, construct, or export the goods listed in the List No. (III) attached to the Special Consumption Tax Law No. 4760(herein after referred as List B) are in scope of the obligation of electronic invoice and bookkeeping as of the date of publication of the Communiqué.

Taxpayers referred in List A and List B have been published on [www.gib.gov.tr](http://www.gib.gov.tr) and [www.efatura.gov.tr](http://www.efatura.gov.tr).

Based on the communiqué and Circular no.58;

1. Taxpayers that had purchased goods in the calendar year of 2011 from taxpayers referred in List A will be in scope of electronic invoicing and electronic bookkeeping obligation if their gross sales exceeded TRY 25 million in 2011 **regardless of the type, price, quantity, or any other characteristic of the goods they had purchased.** Also, whether the seller is operating in the mineral oil sector or in any other sector does not affect the case.

2. Taxpayers that had purchased goods in the calendar year of 2011 from taxpayers referred in the List B, are subject to the electronic invoicing and electronic bookkeeping if their gross sales exceeded TRY 10 million in 2011 **regardless of the type, price, quantity, or any other characteristic of the goods purchased.** Also, whether the seller referred in List B is operating in tobacco, alcohol, and carbonated soft drinks sectors or in any other sector does not affect the situation.

This obligation may arise where the transaction is related to only delivery of goods. Therefore, furnishing services are not taken into consideration in determining scope of the obligation.

With respect to the calculation of gross sales amount, not only the sales of mineral oils, tobacco, alcohol, or carbonated soft drinks but total sales indicated in the relevant income statement will be taken into consideration.

Taxpayers that are operating in special accounting periods will take into account their gross sales in the special accounting period which ends in the calendar year of 2011.

In accordance with the Communiqué, electronic invoice obligation for the taxpayers that are in scope starts on September 1, 2013. As of this date, taxpayers shall electronically invoice their clients those are registered to electronic invoice application

Taxpayers that are in scope of the obligation are allowed to issue hardcopy invoice if the relevant client is not registered to the electronic invoice application.

With Regards,

**DENGE DENETİM YMM A.Ş.**  
**Member of Mazars**

(\* ) The information provided in our circular notices is for informing purposes only. We advise that the opinion and support of a specialist advisor be sought before acting on points of hesitation. Our company does not assume any responsibility regarding any loss that may be incurred as a result of any transaction to be carried out based on the explanations made in our circular notice only.

(\*\*) Please do not hesitate to write to the following experts to let us know about your opinions, criticism and questions regarding our circular notices:

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