

**CIRCULAR**  
No: 2013/128.eng

**İstanbul, 17.06.2013**  
Ref: 4/128

**Subject:**

**AS OF 01.07.2013 NEW GENERATION CASH REGISTERS MUST BE USED INSTEAD OF PORTABLE EFT-POS DEVICES**

On 06.06.2012, the “Communiqué Regarding Amendment of the General Communiqué on the Obligation of Value Added Tax-Liables to Use Cash Registers (Serial No.70)” was promulgated in Official Gazette No. 28315. The amendments introduced in the communiqué in question were provided to you in our Circular No. 2012/129.

In our Circular No. 2012/129, we referred to the latest version of the relevant section of Communiqué No. 69 titled “3. Other Issues” as follows.

*“a) **Those tax-liable, which are obliged to use cash registers pursuant to Law No. 3100 and the relevant legislation** and are using **portable EFT-POS** devices in their transactions, must use new generation cash registers that have an EFT-POS function, instead of these former devices as of 01.07.2013.*

*b) **Tax liable entities which are providing parking services at the sides of roads** must use new generation cash registers that have an EFT-POS function, instead of these former devices, as of 01.07.2013.”*

Accordingly, we would like to remind you that those tax-liable that use portable EFT-POS devices and tax-liable which provide parking services at the sides of roads are obliged to use **new generation cash registers** that have an EFT-POS function, instead of the old devices, as of 01.07.2013.

Yours sincerely,

**DENGE DENETİM YEMİNLİ**  
**MALİ MÜŞAVİRLİK A.Ş.**

(\*) Elucidations provided in our circulars are for informative purposes only. We advise you to obtain the opinions and support of a consultant specialized in issues about which you have questions before taking action. Our consulting firm disclaims any and all losses that might be incurred as a result of transactions realized solely on basis of the elucidations provided in our circulars.

(\*\*) You may send your opinions, criticisms and queries about our circulars to our specialists, whose contact details are provided below.

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