

CIRCULAR
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Subject Matter:
E-BOOKKEEPING APPLICATION GUIDE AND GUIDELINES

As it is known, of the taxpayers which are under the obligation to keep electronic books under the General Communique of Tax Procedures Code no 421) as well as under the circular of Tax Procedures Code enacted on 26.11.2013 under no 67;

- a) those ones who applied for the e-bookkeeping in December 2014 are required to keep electronic books with effect from **1/1/2015,**
- b) those ones who applied for the e-bookeeping before December 2014 are required to keep electronic books with effect from **December 2014 at the latest,**
- c) **those ones who are subject to special financial period should apply for the e-bookkeeping before 01/12/2014 and should keep electronic books at the latest in December 2014.**

Our circular was published on 03.12.2013 under no 2013/223 in respect to Tax Procedural Code Circular Nr : 67 that is regulating the issue.

On the other hand, those taxpayers who develop their own e-book software instead of using the e-book software published under the “compatible software” at www.edeafter.gov and approved by the Revenue Administration were required to have successfully completed electronic book test processes as of 1 September 2014. Our circular about this matter was published on 30.06.2014 under no 2014/130.

As one can see from our explanations above, if taxpayers under the obligation to keep e-books apply for the e-book system in December 2014, they will start to keep e-books with effect from 1 January 2015. In practice, it is observed that many taxpayers plan to file their e-book applications in December 2014 in order to keep books in one single format for the entire period instead of keeping books in both electronic environment and in paper for the same period.

E-booking application can be made only through a website dedicated to e-booking regulation. Applications in paper form will not be taken into consideration.

Taxpayers who will apply for e-booking are required to click on e-booking application link at the address of www.edeafter.gov.tr, and to complete and approve necessary forms.

This application shall be solely for e-books of which format and standard are published at www.edeften.gov.tr, to keep them electronically.

A taxpayer who applies for Electronic Book System and who is found to be eligible for e-book keeping upon the evaluation by the Ministry shall start to keep electronic books with effect from the beginning of the month that follows the application date. A taxpayer subject to special financial period shall start to keep electronic books as of the fraction of the month in the special financial period.

For example, where a taxpayer subject to a special financial period between 15/9/2013 – 14/9/2014 applies for electronic book keeping on 4/6/2014 and the Administration finds it eligible for such bookkeeping, the taxpayer will start to keep books with effect from 15/6/2014.

Application procedures for the system shall be as follows as of the taxpayer groups.

1- Legal persons, other entities and institutions and unincorporated partnerships

Taxpayers in this group are required to complete **e-Book Application Form and Letter of Undertaking** that can be downloaded from www.edeften.gov.tr/basvuru and to certify their application with the Financial Seal of the applicant. In case a taxpayer is permitted to use the e-book system following the evaluation and consent by the Revenues Administration, such taxpayer's user account shall be activated by the Administration and the taxpayers shall be informed over e-mail account stated on the application form.

2- Real Persons

An individual shall complete the e-Book Application Form and the Letter of Undertaking available at www.edeften.gov.tr/basvuru, and sign and approve it with his Financial Seal or Qualified Electronic Signature. In case the Revenue Administration finds the taxpayer eligible for the e-bookkeeping, the taxpayer's user account will be activated by the Administration and the taxpayer will be informed through its e-mail account set out on the application form.

A taxpayer applying for e-bookkeeping may check and consult to the "e-Bookkeeping Electronic Application Manual" and "e-Bookkeeping Electronic Application Guideline".

We would like to remind that the taxpayers that apply electronic bookkeeping in December 2014 will start to keep electronic books with effect from **1/1/2015**.

Best Regards,

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

(*) Explanations 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 explanations 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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