

General Communiqué on Tax Procedural Law has been Published to Establish Unity Regarding Electronic Documents

28 Nov 2019

Considering the recent developments in information technologies, Turkey's Revenue Administration ("**Administration**") issued the General Communiqué on Tax Procedural Law numbered 509 ("**General Communiqué**") aiming to establish unity with regards to electronic document practices and to ensure that the parties are informed from a single source. The General Communiqué was published in the Official Gazette dated 19 October 2019 and numbered 30923, entering into effect on the same date. In this regard, certain former communiqués regarding the electronic preparation of documents have been reviewed.

General Communiqué determines the procedures and principles for the following documents that can be prepared electronically:

- E-Invoice
- E-Archive Invoice
- E-Dispatch Note
- E-Employment Invoice
- E-Producer Receipt
- E-Note of Expenses
- E-Ticket
- E-Insurance Commission Expense Note
- E-Insurance Policy
- E-Foreign Exchange Buying and Selling Certificate
- E-Bank Receipt

The General Communiqué regulates matters such as procedures and principles pertaining to the involvement in and the transition to electronic document practices, information to be included in such electronic documents, and the various instances where electronic document practices are mandatory.

Additionally, General Communiqué includes certain common provisions regarding electronic document practices, as follows:

- Electronic document practices that can be implemented through the electronic document portals created by the Administration, information technologies systems of institutions obtained approval from the Administration or information technologies systems of the obligators provided that the necessary integration is provided.
- The concerning documents that are being prepared electronically in accordance with the determined format and standards.

- Emblems and other information to be included in the electronic documents.
- Document unit codes and serial numbers to be included in the electronic documents.
- Procedures and principles regarding the issuance and delivery of the electronic documents.
- Physical issuance or no-issuance of documents required to be prepared electronically.
- Instances in which the documents required to be electronically prepared can be prepared in physical format.
- Reporting procedures and principles regarding electronic documents.
- Regulations on the financial seal to be used in electronic document practices.

The General Communiqué regulates that liabilities and penal sanctions stipulated under the Tax Procedural Law shall be implemented if the obligators prepare documents incompliant with the procedures and principles set forth under the General Communiqué and the guidelines to be prepared as per the General Communiqué, as well as the retention and submission obligations regarding electronic documents.

Additionally, General Communiqué abrogates:

- General Communiqués on Tax Procedural Law numbered 397, 415, 421, 433, 462, 463 and 487, as of 19 October 2019,
- General Communiqué on Tax Procedural Law numbered 454, as of 1 January 2020

The references made to these communiqués in various legislation shall be deemed made to the General Communiqué.

In line with the amendments introduced with the General Communiqué,

- General Communiqué on Electronic Books numbered 1 regulating the procedures and principles regarding the keeping, recording, retention, and submission of electronic books has been amended with the Communiqué Amending the General Communiqué on Electronic Books numbered 3.
- The General Communiqué on Tax Procedural Law numbered 456 regulating the procedures and principles regarding electronic services has been amended with the Communiqué Amending the General Communiqué on Tax Procedural Law numbered 511.

Please see this [link](#) for the General Communiqué on Tax Procedural Law numbered 509, this [link](#) for the Communiqué Amending the General Communiqué on Electronic Books numbered 3 and this [link](#) for the Communiqué Amending the General Communiqué on Tax Procedural Law numbered 511 published in the Official Gazette dated 19 October 2019 and numbered 30923 (All links are only available in Turkish).

Related Practices

- [Tax, Fiscal and Public Debts](#)
- [Tax and Customs Litigation](#)

Related Attorneys

- [BENAN ARSEVEN](#)
- [BURCU TUZCU ERSİN, LL.M.](#)
- [A. BAŞAK ACAR, LL.M.](#)