

Turkey Introduces Online System for Taxpayers

1 Feb 2018

From 1 January 2018, certain taxpayers in Turkey can now use an electronic Bookkeeping Declaration System ("**System**") to store and submit selected documents online, rather than in paper format. Qualifying taxpayers are also able to make declarations via the online system.

The System allows the following taxpayers to electronically create and store certain documents, as well as edit documents and make tax declarations:

- Taxpayers which keep books based on the operation account method.
- Taxpayers which are subject to single entry bookkeeping.

The System is intended to:

- Reduce bureaucratic transactions and compliance costs.
- Combat the informal economy.
- Increase voluntary compliance levels.

The System will not be available to:

- Corporate taxpayers which are authorized by the Ministry of Finance to keep books based on the operation account method.
- Taxpayers who keep books based on balance sheets.
- Taxpayers whose income consists solely of:
 - Wages,
 - Immovable capital income,
 - Movable capital income, or
 - Other income and revenues.

The Ministry of Finance is authorized to determine the System's procedures and principles, as well as determine the scope of its documents and use of electronic signatures.

Electronic versions of Delivery Note, Manufacture Receipt and Freedom Receipt will have the same legal status as hard copy delivery order, producer receipt and self-employment invoice respectively.

Documents within the scope of the System must comply with procedures and principles stated under the Tax Procedural Law number 213, as well as other related laws and technical guidelines. Penalties under the Tax Procedural Law will apply to taxpayers who violate these requirements.

Please see these links for the full text of the related Communiqués, published in Official Gazette number 30273 on 17 December 2017 (only in Turkish):

- [Communiqué number 486](#)
- [Communiqué number 487](#)

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Related Attorneys

- BENAN ARSEVEN
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