

Turkey Postpones Mandatory e-Invoices Until 1 July 2017

2 Feb 2017

Turkey has postponed the requirement for certain taxpayers to issue e-Invoices. The requirement applies to taxpayers which exceed certain sale volumes, as well as those who import, export, or sell certain commodities. Taxpayers who export certain commodities (stated under Article 11 of Value Added Tax Law numbered 3065) are entitled to issue e-Invoices from 1 January 2017, if they choose to do so. However, the requirement for taxpayers to do so has been extended until 1 July 2017. Therefore, until July 2017, these taxpayers can continue to issue pre-prepared invoices if they wish (either paper or e-Archive).

General Communiqué No. 475 on Tax Procedure Law ("**Amendment Communiqué**") was published in Official Gazette number 29919 on 15 December 2016, entering into effect the same date. The Amendment Communiqué makes changes to General Communiqué No. 454 on Tax Procedure Law Regarding e-Invoice Application Within the Scope of Exportation of Goods and Properties to be Carried in the Personal Luggage of Non-Residents, which was published in Official Gazette number 29392 on 10 June 2015.

Please see this [link](#) for full text of Communiqué (only available in Turkish).

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