

## **e-Invoice and e-Archive Invoices will not be included in Form Ba and Form Bs Notifications!**

To be implemented as of 01.07.2021, with The Communiqué (Order No: 523) Regarding Amendments on the General Communiqué of Tax Procedure Law (Order No: 396) published in the Official Gazette numbered 31375 on 25.01.2021, documents issued as e-Document (e-Invoice and e-Archive Invoice) will not be included in Form Ba and Form Bs notifications.

Accordingly;

- Documents issued as electronic documents within the scope of the Tax Procedure Law will not be included in Form Ba and Form Bs declarations as of July 2021.
- In determining the amount of goods and / or service purchases made from a person or institution and the amount of sales of goods and / or services to a person or institution of 5.000 TL, all documents issued electronically and in paper environment should be evaluated together. If the said limit is exceeded, only the documents issued in paper form will be included in the notifications.
- Taxpayers who are obliged to notify, but all their purchases and sales are below the specified limit or consisting of documents issued as electronic documents, are required to submit their Form Ba and / or Form Bs notifications by checking the box "I do not have any information to be declared in Ba / Bs".

Click to access the communiqué published in the [Official Gazette](#).