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**An amendment was made to the Communiqué No. 509 on e-Document regulations.**

□ Health service providers who signed contracts with the Social Security Institution and all taxpayers who supply medical supplies and drugs/active ingredients were obliged to switch to e-Invoice practice as of July 1, 2021.

□ **Those who have signed a contract with the Social Security Institution after July 1st, 2021, are obliged to switch to the e-Invoice practice before starting to issue invoices.**

□ Invoices with a total amount exceeding 30 Thousand TL including taxes (5 Thousand TL in total including taxes issued for taxpayers) among the invoices to be issued by taxpayers who are not under the e-Archive Invoice practice, can be issued via the systems of the private integrator organizations who have received permission from the Administration by providing the necessary integrations to the e-Document management portal of the Revenue Administration.

□ **The obligation to issue e-Waybill and receive e-Waybill from registered users as of the beginning of the fourth month of the subsequent fiscal period for taxpayers whose gross sales revenue (or sales and gross business revenue) of the relevant fiscal period is 25 Million TL and above, has been changed to the beginning of the seventh month of the subsequent fiscal period. No changes were made in the status of other taxpayers.**

Obligation of e-Tab practice is on the way.

□ Revenue Administration is declared to be authorized to impose the obligation of switching to e-Tab practice for service businesses that issue tab documents, considering their annual or monthly sales revenue, by allowing a transition period of at least 3 months for transition preparations and by announcing with a written notice or through website ebelge.gib.gov.tr.

□ **The Revenue Administration can also authorize the organizations that have been determined by the Administration for financial seal production, among electronic certificate service provider organizations authorized by the Information and Communication Technologies Authority, and meet the technical conditions described in the "Financial Seal Production Application, Assessment and Permit Guide" published on ebelge.gib.gov.tr on the subject of production and sale of financial seal.**

□ Regulation has been made on the Notice of Cancellation/Objection, Notice and Warnings Regarding e-Documents and as of 1 May 2021, in accordance with the third paragraph of Article 18 of the Turkish Commercial Code No. 6102 dated 13/1/2011, notices and warnings made through notary, by registered mail, telegram, or registered electronic mail system using secure electronic signature and e-Document cancellation processes regarding the e-Documents issued within the scope of this Notice are compulsory to be notified to the Administration information technology system.

□ **Revenue Administration is stated to be authorized to determine the user accounts ex officio according to the Revenue Administration Portal Method in case the taxpayers obliged to switch to e-Document practice are not involved in the practice by choosing any of the e-Document practice methods until the beginning date of their obligations.**

**[You can find the comparative table prepared by TÜRMOB from the link...](#)**