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Subject: General Communiqué on Tax Procedure Law No. 494

General Communiqué on the Tax Procedure Law No 494 entered into force by being published in the Official Gazette No 30431.

- The cases, where the documents required to be issued as electronic documents can be issued in paper form, were determined with this communiqué. While the documents listed in Article 353 of the Tax Procedures Law No 213 and the Law No 7103 need to be issued as electronic documents, a regulation was made regarding the fact that in case they were issued as paper form, there would be a special irregularity penalty with the exception of the compulsory cases determined by the Ministry of Finance. It was stated that for each document there would be a special irregularity penalty at the rate of 10% of the sum or the sum difference to be written in these documents, not less than 240 Turkish Liras. The sum of special irregularity penalties, which are determined in relation to each document type within a calendar year, cannot exceed 120.000 Turkish liras.
- Including those, which must be issued as electronic documents, in case of determining that the retail sales slip, given by the payment recording device, entrance and passenger transportation tickets, delivery note, package list of transport, passenger list, daily customer list and the documents, which are required by the Ministry of Finance to be issued, are not issued, used, kept available, that the copies and the originals of the issued document have different sums, that they are issued contrary to facts and that while they are required to be issued as electronic documents, they were issued as paper form except the cases, which were determined by the Ministry of Finance, and in case the aforementioned documents are deemed not issued at all according to Law No. 227, a special irregularity penalty of 240 Turkish Liras is deducted for each document. However, the sum of the special irregularity penalties for each document cannot exceed 12.000 Turkish Liras for each determination and it cannot exceed 120.000 Turkish Liras within a calendar year.”
Also the cases, where the special irregularity penalty would not be imposed for documents which are obliged to be issued as electronic documents, were explained.

Yours respectfully,

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