

ANKARA: (H/Q)
BILLUR SOK. 23/7-8
06700 KAVAKLIDERE
ANKARA TURKIYE
TEL: +90- 312-4266573 / 4260153
4266890 / 4260057
FAX: +90-312-4260058

SELHEP OFFICE
CHARTERED PUBLIC ACCOUNTANTS CO.LTD.
TAX CONSULTANCY LEGAL ADVISORY
ACCOUNTING BOOK KEEPING

ISTANBUL:(BRANCH)
KORESEHITLERI CAD.
NO. 37/6
80300 ZINCIRLIKUYU
ISTANBUL, TURKIYE
TEL:+90-212-2880293 / 2880294
2754066 / 2880054
FAX:+90-212-2720535

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CIRCULAR 17/31

Subject: Communique on E-Delivery Note, E-Producer Receipt, and E-Self-Employed Invoice

The General Communique on Tax Procedure Law no. 487 published in the official gazette on 17/12/2017 establishes the terms and conditions to issue “delivery notes”, “producer receipts” and “self-employed invoices” in the form of electronic documents in electronic media, to send these to recipients in electronic format or as hard copy, and to retain and submit these to relevant agencies.

These terms are not obligatory, and can be included in the practice if the following taxpayers intend to do so, starting from the specified dates.

Electronic delivery note (e-delivery note)

The e-delivery note procedure can be used by the taxpayers

- a) who have a permit to use the e-invoice application (General Communique on TPL no. 397),
- b) who have completed the necessary preparation to issue and send e-delivery note, and
- c) who want to be included in the application via an integration of their information processing systems or via GIB portal, and who have completed the necessary application procedure in accordance with the “Electronic Delivery Note Application Guideline” published at “www.efatura.gov.tr”,

starting on **01/01/2018**.

Electronic producer receipt

The taxpayers who are obliged to issue a producer receipt under the terms of the Tax Procedure Law can be included in the e-producer receipt application **starting on 01/01/2018** . These taxpayers are not obliged to be included in the e-invoice, e-archive invoice and e-book applications, except for cases which are obligatory under the General Communiques on Tax Procedure Law.

Electronic self-employed invoice (e-self-employed invoice)

The taxpayers who are obliged to issue a self-employed invoice under the terms of the Tax Procedure Law (except for notaries) can be included in the e-self-employed invoice application **starting on 01/01/2018** .

Methods to use the application

The taxpayers who intend to issue an e-delivery note, e-producer receipt or e-self-employed invoice in electronic media may do so by using any of the three methods below:

- a) by integrating their information processing systems to the Presidency’s systems,
- b) via the GIB Portal established by the GIB at www.efatura.gov.tr,

c) via the information processing systems of special integrators authorized by the GIB

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Taxpayers who intend to be included in the system using one of the first two methods above should complete the necessary application procedure according to the application guidelines of the GIB published at “www.efatura.gov.tr”.

Taxpayers who intend to be included in the system via the information processing systems of special integrators authorized by the GIB shall directly file an application to any special integrator, and are not required to file an application at the GIB.

Best regards,

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