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## **CIRCULAR 17/32**

### **Subject: Communique on the Book-Declaration System**

The General Communique on TPL no. 486 was published in the official gazette on 17/12/2017. According to the communique, a “Book-Declaration System” has been established to allow the self-employed, taxpayers who keep books according to operation account method, and taxpayers who are subject to the basic method to keep their records in electronic media, to create and retain their books in electronic media on the basis of these records, to submit tax declaration, notification and petitions in electronic media, and to issue documents in electronic media.

The taxpayers who are obliged to use this system should file an application via [www.defterbeyan.gov.tr](http://www.defterbeyan.gov.tr), or via the tax office to which they are affiliated for income tax, until the last day of the month preceding the calendar year in which they will start using the system (31/12/2017, for the year 2018).

Taxpayers who are subject to the basic method, and the self-employed (excluding notaries and those who are liable to undertaken notary tasks) will start using the system on 01/01/2018, and the other taxpayers shall start using it on 01/01/2019.

However, under the terms of the provisional clause in the communique, the applications to be filed until 31/12/2017 by the taxpayers who will start using the system in early 2018 can also be filed until 31/01/2018 for the self-employed, and until 30/06/2018 for the taxpayers who are subject to the basic method.

Using the Book-Declaration system, the operating ledgers, farmer’s operating ledger, self-employed income books, depreciation books, inventory books, stamp tax books, warehouse books, and termination books can be retained in electronic media.

Invoices or documents to replace invoices, self-employed invoice, producer receipt, note of expenses, delivery note and other similar documents can be issued on this system or via this system in electronic media.

Best regards,

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