

## DEVELOPMENTS IN TAX LEGISLATION

Nov 8, 2024

### **COMMUNIQUÉ AMENDING THE GENERAL COMMUNIQUÉ ON ELECTRONIC BOOK (SERIES NO: 1) HAS BEEN PUBLISHED**

With the [Communiqué \(Sequence No: 5\) Amending the General Communiqué on Electronic Ledger \(Sequence No: 1\)](#) published in the Official Gazette dated 08/11/2024:

- Taxpayers who are obliged to keep books on the balance sheet basis and taxpayers who prefer to keep books on the balance sheet basis have become obliged to be included in the e-Book application as of 1/1/2025.

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