E-NOTIFICATION · TPL COMMUNIQUÉ 596

e-Notification: tax notifications delivered electronically

The rules were reset by Tax Procedure Law General Communiqué No. 596, published in the Official Gazette of 11 October 2026.

KEY POINTS

8 key points

SWIPE TO CONTINUE →

02 · NOTIFICATION

Notification is the official delivery of a document to you

The tax administration must formally inform you of any document that concerns you. This is called notification. Deadlines for objections and payments **start from the date of notification**; if a deadline is missed, the right to object may be lost.

Communiqué No. 596 repealed Communiqué No. 456 of 2015 (Art. 15).

03 · E-NOTIFICATION

With e-notification, documents arrive in an electronic system instead of the post

The tax administration’s document is not sent to your address on paper; it is delivered to the electronic notification system within the **Digital Tax Office**. It is read by logging in at dijital.gib.gov.tr or via the e-Government Gateway.

Communiqué Art. 4 and Art. 9. This system covers tax notifications only; it is separate from PTT UETS, which is used for notifications from courts and other authorities.

04 · SCOPE

Who must use the system

01 Companies: corporate taxpayers, general and ordinary limited partnerships

02 Individuals taxed on actual basis for commercial, agricultural or professional income

03 Those first registering in their name goods subject to registration, such as vehicles, in list (II) annexed to the Special Consumption Tax Law

Communiqué Art. 5 and Art. 6. Exceptions apply, such as persons with a disability rate of 90% or more and persons under 18. Others may join voluntarily; existing users need not apply again.

Deadlines for joining the system

01 Those required but not yet registered: by 30 November 2026

02 New businesses: within 15 days after starting business

03 Those first registering vehicles or similar goods: before registration is completed

Communiqué Art. 7

06 · DATE OF NOTIFICATION

Even if unopened, the document is deemed notified at the end of the fifth day

The document is deemed notified at the end of the **fifth day** after it reaches the system. Whether you open the system, or whether SMS or email alerts reach you, does not change this.

5th day

Example: a document reaching the system on 2 November is deemed notified at the end of 7 November

Communiqué Art. 9 and Art. 10

07 · APPLICATION

Two ways to join the system

01 **Online application through the Digital Tax Office, completed with email or SMS verification**

02 **Application with a notification form at the tax office**

03 **Those who joined before 1 July 2026 do not need to apply again**

Communiqué Art. 7, Art. 8 and Provisional Art. 1

When registration ends

01 Legal entities are removed from the system on the date their registry record is deleted

02 Companies in liquidation or bankruptcy are not notified through the system; the liquidator or bankruptcy administration may apply voluntarily

03 Individuals registered compulsorily may apply to leave from the end of the fifth calendar year after their tax liability ends, if no other obligation applies

04 Those aged 65 or over may apply to leave

Communiqué Art. 11. Where leaving depends on an application, it does not happen automatically.

Checking the system regularly avoids missed deadlines

01 Checking the system regularly and assigning this task to a named person

02 Keeping the registered phone number and email address up to date for alerts

03 Protecting the user code and password and not sharing them

The recipient is responsible for the consequences of not complying with these obligations (Art. 12). The topic is covered in outline; for an assessment specific to your situation, please consult your financial adviser.

10 · SUMMARY

Four points to remember

01 Tax administration documents arrive in the electronic notification system, not on paper

02 Companies and individuals taxed on actual basis must use the system; the deadline for those not yet registered is 30 November 2026

03 Even if unopened, a document is deemed notified at the end of the fifth day after it reaches the system

04 Checking the system regularly is the way to avoid missed deadlines

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