

# BILGENER CIRCULAR

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## Communiqué on Keeping Non-Accounting Commercial Books in Electronic Format Published

The "Communiqué on Keeping Non-Accounting Commercial Books in Electronic Format", published in the Official Gazette dated February 14, 2025, and numbered 32813, introduces the obligation for certain businesses to maintain specific non-accounting commercial books electronically.

Effective from July 1, 2025, the Communiqué establishes the procedures and principles for maintaining the share ledger, board of directors' resolution book, managers' resolution book, and general assembly meeting and negotiation book in electronic format.

Accordingly, companies registered in the trade registry from January 1, 2026, onwards, as well as joint-stock companies listed in Article 5, Paragraph 1 of the Communiqué published in the Official Gazette dated November 15, 2012 (No. 28468), will be required to keep these books electronically.

The companies listed in the aforementioned article are as follows:

- Banks
- Financial leasing companies
- Factoring companies
- Consumer finance and card service companies
- Asset management companies
- Insurance companies
- Holding companies established as joint-stock companies
- Currency exchange companies
- Companies engaged in public warehousing
- Agricultural product licensed warehousing companies
- Product specialized exchange companies
- Independent audit firms
- Supervision companies
- Technology development zone management companies
- Companies subject to the Capital Markets Law No. 2499 dated July 28, 1981
- Free zone founder and operator companies

Companies not covered by this requirement may optionally keep their books electronically. In such cases, all books must be maintained in electronic format. Once a company begins keeping its books electronically under the provisions of this Communiqué, it cannot revert to physical record-keeping for any reason.

Furthermore, opening and closing approvals are not required for books maintained electronically. The books kept in compliance with the procedures and principles outlined in this Communiqué will be recognized as legally valid commercial books.

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**Bilgener** is a professional services provider group comprised of expert firms specializing in tax, audit, and consulting. Since 1995, it has been guiding both local and global entrepreneurs with a unique approach that combines experience and expertise.

Focusing on the operational needs of entrepreneurs operating in Türkiye, **Bilgener** offers comprehensive and high-quality services to streamline management processes and facilitate informed decision-making. Through our solution-oriented services delivered from a single point, we support sustainable growth for our clients.

We have been the independent member for Türkiye of London-based **Morison Global** since 2002. **Morison Global** is a professional services network established to meet the cross-border accounting, audit, tax, and consultancy needs of its clients. According to the 2024 World Survey published by the International Accounting Bulletin, Morison Global is ranked as the 9th largest international association in the world.

You can access the relevant Communiqué [here](#).

Best Regards,

**BILGENER**