

Amendments to the Communiqué on Keeping Commercial Books Not Related to the Accounting of the Business in Electronic Form

I. Introduction

The Communiqué on Keeping Commercial Books Not Related to the Accounting of the Business in Electronic Form ("**Communiqué**") was published in the Official Gazette numbered 32813 and dated 14.02.2025 and entered into force on 01.07.2025.

You can access our previous article regarding the Communiqué [here](#).

Subsequently, The Communiqué Amending the Communiqué on Keeping Commercial Books Not Related to the Accounting of the Business in Electronic Form ("**Amendment Communiqué**") was published in the Official Gazette numbered 33023 and dated 20.09.2025, and the Official Gazette where the full text of the Amendment Communiqué has been published can be accessed [here](#).

II. Amendments Introduced by the Amendment Communiqué

1. Amendment to the Scope of Books Subject to the Electronic Bookkeeping Obligation

The Communiqué introduced an obligation to keep the share ledger, resolution book of board of directors, resolution book of board of managers and general assembly meeting and negotiation books in electronic form.

Under the Amendment Communiqué, the scope of the obligation to keep books in electronic form is limited to "share ledger and general assembly meeting and negotiation book", while the resolution book of the board of directors and the resolution book of the board of managers are excluded from the scope.

2. Period of Closing Approval Being Extended

Companies that were keeping physical books but became subject to the obligation to keep books in electronic form were obliged to obtain the certification of closing for their physical books within two months at the latest from the date on which the obligation arose. With the Amendment Communiqué, this two-month period has been extended to six months.

3. Option to Revert to Previous Practice for Companies Keeping the Resolution Book of the Board of Directors in Electronic Form

Companies that had already started keeping the resolution book of board of directors electronically prior to the effective date of Amendment Communiqué may revert to physical form, provided that they submit a board of directors resolution to the Ministry of Trade by 01.01.2026. Following such submission, the relevant electronic books will be closed in the system, and the notary public will grant the opening approval of the physical book based on the document issued by the Ministry of Trade.

In addition, pursuant to Article 7, paragraph 2 of the Communiqué, with respect to the resolution book of the board of managers which may, in limited liability companies, be kept separately from the general assembly meeting and negotiation book in electronic form, it has been stipulated that the provisions of the Communiqué concerning the resolution book of the board of directors shall apply. Accordingly, we are of the opinion that this amendment may also be applicable to the resolution books of the boards of managers.

III. Conclusion

As a result, with the Amendment Communiqué the obligation to keep books in electronic form has been limited to the share ledger and the general assembly meeting and negotiation book; the period for fulfilling the obligation to keep books in electronic form, from the date the obligation became effective, has been extended from two months to six months; and companies that had transferred the resolution book of board of directors into electronic form prior to the effective date are allowed to revert to physical books.

We observe that these amendments are aimed at addressing the challenges companies have faced in complying with the Communiqué, and that it will be beneficial to follow the course of implementation.

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