

Mandatory Electronic Notification under the Tax Procedure Law: The Constitutional Court Decision and the New Regime Introduced by Law No. 7587

I. Introduction

Electronic notification, which has recently become the principal means of communication between the tax administration and taxpayers, is governed by Article 107/A of the Tax Procedure Law No. 213 (the “**TPL**”). This article examines the legal position before and after the annulment decision of the Turkish Constitutional Court (the “**Court**”) and the new statutory framework introduced by Law No. 7587.

II. The Position Prior to the Court’s Decision

Under the former wording of Article 107/A of the TPL, the persons subject to mandatory electronic notification were not specified in the statute; instead, the Ministry of Treasury and Finance (the “**Ministry**”) was empowered to determine them. The Ministry defined the mandatory scope through General Communiqué on the TPL No. 456. The rule that a notification is deemed to have been served at the end of the fifth day following its delivery to the electronic address was upheld as constitutional by the Court’s decision dated 19.09.2019 (Merits No. 2018/144, Decision No. 2019/72). Further, after the Plenary Session of the Tax Law Chambers of the Council of State held that the penalty introduced by the communiqué lacked a statutory basis (Merits No. 2017/618, Decision No. 2017/521), a special irregularity penalty was added to Repeated Article 355 of the TPL by Law No. 7103.

III. The Court’s Annulment Decision and Its Aftermath

By its decision dated 15.01.2026 (Merits No. 2025/94, Decision No. 2026/11), the Court annulled the authority conferred on the Ministry under the third paragraph of Article 107/A of the TPL “to impose an obligation to use an electronic address suitable for notification and to determine the persons to whom notifications shall be made electronically and the other procedures and principles relating to electronic notification”, finding it contrary to Articles 13 and 36 of the Constitution. The Court held that the absence from the statute of fundamental principles delimiting that authority was unconstitutional in view of the right to legal remedies. The Court further ruled

that the annulment, published on 03.04.2026, would enter into force nine months later, on 03.01.2027.

In its decision dated 06.04.2026 (Merits No. 2024/4288, Decision No. 2026/1632), the 3rd Chamber of the Council of State held that an electronic notification made on the basis of the annulled provision produces no legal effect and that the payment orders and attachment proceedings based thereon are devoid of legal basis.

IV. The Amendment Introduced by Law No. 7587

Before the annulment took effect, the legislature re-enacted Article 107/A of the TPL through Article 9 of Law No. 7587 on Amendments to Certain Laws. Under the amendment, which entered into force on 01.07.2026, the mandatory scope is now laid down directly in the statute, in line with the Court's reasoning, and the Ministry's authority is confined to the procedures and principles governing the operation of the system. Pursuant to Provisional Article 38, persons already registered with the system are not required to re-apply.

V. Substance of the New Regime

The key aspects of the new regime and of General Communiqué on the TPL No. 596 are as follows:

- **Scope:** Corporate taxpayers, persons deriving commercial, agricultural or professional income taxed under the actual method, general partnerships and ordinary limited partnerships, and first acquirers of goods listed in Schedule (II) of the Special Consumption Tax Law are required to join the system. Persons with a disability rate of 90% or more and persons under the age of 18 are excluded.
- **Voluntary participation and exit:** Persons outside the mandatory scope may join the system upon request. Legal entities are removed from the system as of the date of their deregistration from the trade registry (or the registry to which they are subject), and natural persons as of the date of death or of the declaration of absence. Persons whose obligation has ended may request removal after the fifth calendar year following the date on which the obligation ended, provided that no other circumstance requires their participation; voluntary participants may, subject to the same condition, request removal with effect from the date of the request. Persons aged 65 or over may also request removal with effect from the date of the request.

- **Deadline and application:** Obligated taxpayers who have not yet joined the system must apply by 30.11.2026, and new taxpayers within 15 days of the commencement of business, either via the Digital Tax Office or by submitting a request notification to the competent tax office.
- **Time of service:** The rule that notification is deemed served at the end of the fifth day has been retained. Where requested, a failure to deliver an SMS or e-mail alert does not affect the validity of the notification or the running of time limits.
- **Sanction:** Non-compliance is subject to a special irregularity penalty under Repeated Article 355 of the TPL. For 2026, the penalty is TRY 12,000 for first-class merchants and self-employed professionals, TRY 6,000 for second-class merchants and TRY 3,000 for all others.

VI. Conclusion

By its annulment decision dated 15.01.2026 (Merits No. 2025/94, Decision No. 2026/11), the Court made clear that the categories of taxpayers subject to mandatory electronic notification must be determined by statute; this deficiency has been remedied by Law No. 7587. Since the fifth-day rule has been retained and a special irregularity penalty applies to those who fail to join the system, it is essential that taxpayers register within the prescribed period and monitor their electronic notification inboxes regularly. Taxpayers are further advised to request SMS and e-mail alerts in order to avoid any loss of rights arising from electronic notifications.

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