CLIENT DOSSIER · TÜRKIYE · E-FATURA, E-ARŞIV, E-İRSALIYE & E-DEFTER

Türkiye's e-Document System: Clearance, Integrators and SAP S/4HANA

How invoices are cleared through the Revenue Administration, what a private integrator such as Sovos and EDI channels actually do, and what it takes to connect SAP S/4HANA — including the certificates.

September 2026
Dossier date

SAP DRC & Tax Compliance
Practice area

CFOs · Finance · IT · PMs
Audience

01 Briefing

Türkiye has run mandatory e-invoicing for over a decade, and its model is the strictest of the three we have covered: a **clearance system**. An invoice is not a document you send to your customer — it is a document that goes to the Revenue Administration (*Gelir İdaresi Başkanlığı*, GİB) first, is validated and signed, and is then delivered to the customer's registered mailbox. Nothing moves without a **financial seal** and a working connection.

4 documents
e-Fatura, e-Arşiv, e-İrsaliye and e-Defter — each with its own rules and timing

Clearance
Invoices pass through GİB before reaching the customer, in near real time

Mali mühür
A financial seal certificate is required to sign every document

10 years
Retention under commercial law — and archiving abroad is not permitted

Two ways in
Connect to GİB through a licensed **private integrator** (*özel entegratör*) such as Sovos, or build and operate a **direct integration** yourself.

EDI sits on top
EDI still carries orders, despatch data and partner-specific formats — but it never replaces clearance: the legal invoice is the cleared UBL-TR document.

Logistics is in scope
The e-delivery note must be approved **before the truck leaves**, which turns a tax project into a warehouse project.

Key takeaway for finance and IT leaders
In Türkiye the compliance risk is rarely the invoice content — it is **availability**. An expired certificate, a firewall change or a missing trust entry stops billing and, with e-İrsaliye, stops shipping. Certificate ownership, monitoring and renewal belong in the design from day one, not in a handover document.

02 Context

A clearance model, not a reporting model

France asks you to route invoices through approved platforms. Spain will ask for a copy. Türkiye goes further: for registered taxpayers, the invoice **only exists** once it has passed through GİB. The document is created in UBL-TR format, signed with a financial seal, transmitted, validated and then delivered to the buyer's mailbox inside the system.

The framework sits in the Tax Procedure Law and its General Communiqués, which define who is obliged, which documents are covered and how each must be issued, transmitted and stored.

Scope has widened every year

Thresholds have been lowered repeatedly and sector rules added. As a working assumption: a general turnover threshold in the low millions of lira brings a company into **e-Fatura**, with far lower thresholds for e-commerce, accommodation and real estate — and from **1 January 2026** the low-value exemption for **e-Arşiv** was removed, so effectively every invoice is electronic.

What this means in practice

- Your customer must be **registered** to receive an e-Fatura; if not, the same sale becomes an **e-Arşiv** invoice.
- Registration status changes daily — the check is a system function, not a master-data note.
- Commercial-type invoices can be **accepted or rejected** by the buyer within a short statutory window; cancellations run through GİB's central service.
- Penalties are assessed **per document**, as a percentage of the invoice value with a statutory minimum.
- Records must be kept for up to **10 years**, and **archiving outside Türkiye is not permitted**.

The four obligations at a glance

Document	What it covers	Timing	Trigger in SAP
e-Fatura*e-invoice*	Sales to counterparties registered in the system (B2B and B2G)	Cleared at issuance, before delivery to the buyer	Billing document / FI invoice
e-Arşiv*e-archive invoice*	Sales to everyone else: consumers, unregistered businesses, foreign customers	Delivered to the customer directly; reported to GİB by the following day	Billing document / FI invoice
e-İrsaliye*e-delivery note*	Physical movement of goods	**Approved before the goods leave** the premises	Outbound delivery / goods issue
e-Defter*e-ledger*	Journal and general ledger in electronic form	Created periodically, with a signed summary (*berat*) uploaded to GİB	Financial accounting, period close

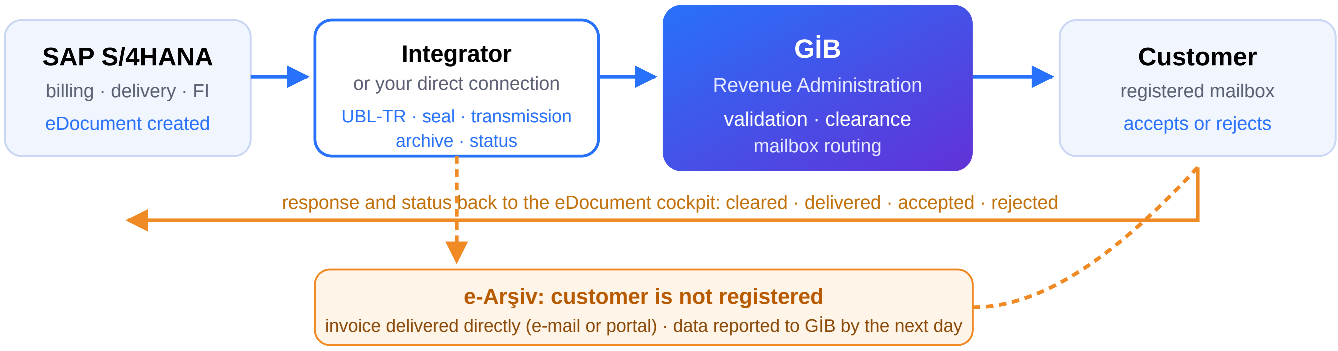
Related documents follow the same logic for specific cases — self-employment receipts, producer receipts, e-tickets and e-receipts. Thresholds, sectors and deadlines change frequently: confirm the current position for each legal entity before committing a plan.

Recent changes worth knowing

- **Dec 2024** — GİB moved e-Fatura and e-İrsaliye to a new central application, changing how documents reach mailboxes.
- **1 Jan 2026** — the low-value threshold for e-Arşiv invoices was removed: every invoice is electronic.
- **2 Feb 2026** — updated e-Fatura and e-Arşiv technical packages (UBL-TR 1.2.1 schemas, new validations and code lists) became mandatory.
- **2026** — documents may also be issued through new-generation payment recording devices at the point of sale.

03 Explanation: how a Turkish invoice travels

Every outbound document follows the same spine: create in UBL-TR, sign with the financial seal, clear through GİB, deliver, and bring the response back into the system that created it.



Which document is it?

The system checks whether the counterparty is registered. Registered → e-Fatura and clearance. Not registered → e-Arşiv, delivered directly and reported. The check must run at invoicing time.

Basic or commercial?

A *temel* (basic) invoice is simply delivered. A *ticari* (commercial) invoice can be accepted or rejected by the buyer within the statutory window — so your receivables process needs to handle a rejection.

Inbound is symmetrical

Supplier invoices arrive in your mailbox as structured documents. They must be fetched, posted, and — for commercial invoices — answered in time, or silence becomes acceptance.

The statuses you will live with

Status	What it means	What to do about it
Created / signed	The document exists and has been sealed, but has not been cleared	Watch for documents stuck here — it usually means connectivity or certificates
Sent	Transmitted to the integrator or GİB, awaiting a response	Alert on anything unanswered beyond a few minutes
Cleared	Validated and accepted into the system	The point at which billing — or despatch — may proceed
Delivered	Placed in the counterparty's mailbox	Evidence for commercial disputes about receipt
Accepted / rejected	The buyer's answer to a commercial invoice	Rejections need a receivables process, not an inbox
Error	Validation, schema or connection failure	Fix and resend; recurring codes point to a mapping or master-data defect

Where projects actually stumble

It is seldom the XML. It is the **e-delivery note timing** (approval before the goods move, including sample shipments and plant-to-plant transfers), the **cancellation and rejection windows**, and the day a certificate or connection fails and nobody owns the recovery.

04 Routes to GİB: integrator, direct integration and EDI

Türkiye recognises three ways of using the system, and most SAP customers of any size end up on the same one: a licensed private integrator, with EDI running alongside for partner traffic.

Route	How it works	Suits	Trade-off
GİB portal*portal yöntemi*	Manual entry or upload on the tax administration's own portal	Very low volumes, no ERP integration	No automation; unusable at scale
Private integrator*özel entegratör*	A licensed provider — Sovos, for example — formats, signs, transmits, archives and returns statuses, with SAP-certified connectors	**Most SAP customers**, local or multinational	Provider dependency and service fees; needs clear ownership of statuses and archive
Direct integration*doğrudan entegrasyon*	Your own systems connect to GİB services under your own licence, with your own seal and infrastructure	Very large volumes with a strong local IT function	You own availability, certificates, schema updates and 24/7 support
EDI	Partner-to-partner exchange of orders, despatch advices and invoice data, usually converted into UBL-TR for clearance	Automotive, retail and industrial supply chains	Never a substitute for clearance — the cleared document is the legal one

What a private integrator does for you

In the flow

- Converts your data into **UBL-TR** and validates it against the current technical package.
- **Signs** the document with the financial seal and transmits it to GİB.
- Routes it to the buyer's mailbox and brings back clearance, delivery and acceptance statuses.
- Delivers e-Arşiv invoices to customers and reports them to GİB.
- Provides the **legal archive** inside Türkiye for the retention period.

What to pin down in the contract

- Which documents are in scope: e-Fatura, e-Arşiv, e-İrsaliye, e-Defter, and the smaller receipt types.
- Whose seal signs, and where it is held.
- SAP connector: certified, supported, and who maintains it through upgrades.
- Service levels for clearance delays, plus the escalation path when GİB is unavailable.
- Archive access, export format and what happens at the end of the contract.
- How schema updates — like the February 2026 package — are delivered and tested.

Where EDI fits

Flow	Channel	Note
Purchase orders, despatch advices, receipt confirmations	EDI with the trading partner	Commercial data; outside the tax system
Invoice to a registered Turkish customer	EDI data feeds the invoice, which is **cleared as e-Fatura**	The cleared UBL-TR document is the invoice; the EDI copy is not
Invoice to an unregistered or foreign customer	e-Arşiv, plus EDI or PDF for the partner's own processing	Reporting obligation stays with you
Goods movement	e-İrsaliye through the tax system, EDI despatch advice to the partner	Two documents, one event — keep them consistent

05 Certificates: the part that stops billing

Two different things are called "the certificate" in Turkish projects, and confusing them costs weeks. One **signs documents**; the other **secures the connection**. You need both, they come from different places, and they expire on different days.

1 · SIGNING financial seal *mali mühür*

- A qualified certificate issued to the **legal entity** by the state certification authority (TÜBİTAK BİLGEM Kamu SM), applied for through its portal against the tax number.
- Sole traders and individuals use a qualified personal **e-signature** (*e-imza*) instead.
- It signs e-Fatura, e-Arşiv, e-İrsaliye and the e-Defter summary files — a document without a valid seal is not a document.
- Delivered on a hardware token, or held in an HSM for server-side signing at volume.
- Issued per legal entity: **every company code that invoices needs its own**, ordered early — delivery takes time.
- Has a fixed validity: renewal must be planned, not discovered.

2 · CONNECTIVITY TLS certificates

- Server certificates of the integrator or GİB services, so your SAP system **trusts** the endpoint.
- A **client certificate** where the provider requires mutual TLS, so the endpoint trusts your system.
- Maintained in SAP with transaction **STRUST**: the provider's root and intermediate certificates go into the trust list; the client certificate goes into the SSL client PSE.
- The same applies in SAP Integration Suite or whatever middleware sits in between — in both directions.
- Renewal is an operations task with a change window: a silent expiry looks exactly like an outage.

Who signs, and where the seal lives

Model	How signing works	What you own
Integrator signs (most common)	The provider applies the seal on your behalf under the authorisation you grant, typically from an HSM in its data centre	Authorisation, seal ownership and renewal; evidence that signing happened
You sign, provider transmits	Signing happens on your side (token or HSM) before the document leaves	Key custody, signing service availability, HSM operations
Direct integration	You sign and transmit to GİB yourself	Everything: seal, TLS, endpoints, schema updates and support

The certificate checklist for a Turkish go-live

- Financial seal ordered **per legal entity**, with the tax number verified against the registry.
- Named owner for each certificate, with expiry dates in a monitored calendar.
- Decision recorded on who signs, and the authorisation in place if it is the provider.
- Test environment credentials and certificates separate from production.
- Provider root and intermediate certificates imported into SAP and the middleware.
- Client certificate installed where mutual TLS is required, and rotation rehearsed once.
- Firewall and proxy rules documented, including the outbound addresses used.
- A tested fallback: what billing and shipping do during an outage, and who decides.

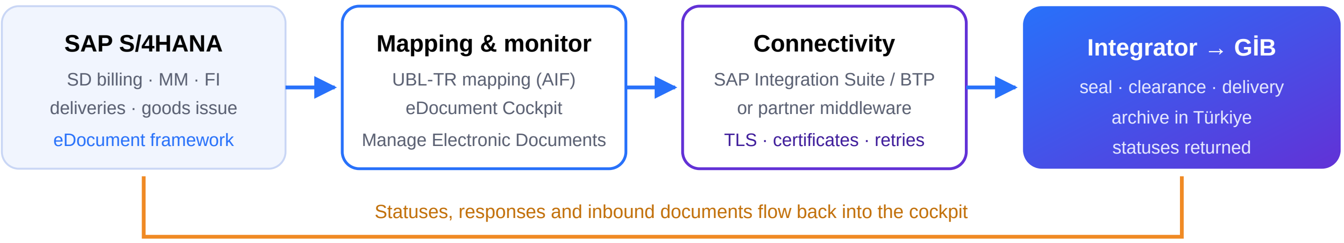
The failure you can predict

The most common production incident in Turkish e-document landscapes is an **expired certificate** — seal or TLS — usually noticed when invoices stop clearing or trucks cannot leave. It is entirely preventable with an owner, a calendar and a rehearsed renewal.

06 Connecting SAP S/4HANA

SAP Document and Reporting Compliance (DRC) provides the Turkish scenarios: the billing document or delivery creates an eDocument, the data is mapped to UBL-TR, and the document is sent through middleware to the integrator or to GİB. Everything is monitored in the eDocument Cockpit and the Manage Electronic Documents app.

Outbound: billing → eDocument → UBL-TR → clearance · Inbound: supplier documents return along the same path



What has to be set up

Area	What to do	Watch out for
Activation & scope	Activate the Turkish eDocument processes per company code and document type	Notes and support packages must match your release
Mapping	Map billing, delivery and FI data to UBL-TR fields, including tax codes	Withholding, exemptions and special consumption tax drive most of the effort
Counterparty check	Keep the registered-taxpayer list current so the system picks e-Fatura or e-Arşiv correctly	A stale list sends the wrong document type — and the invoice is rejected or misfiled
Master data	Tax number (VKN/TCKN), tax office, addresses, mailbox alias per customer	Aliases change; treat them as operational data with an owner
Connectivity	Middleware flows to the provider, with retries and alerting; certificates as in section 05	Silent failures — a queue that stops without an alert stops invoicing
Inbound	Fetch supplier documents, post them, and answer commercial invoices within the window	Acceptance by silence: a missed rejection deadline is a booked cost
e-Defter	Generate ledgers and summary files, sign and upload on the statutory cycle	Period-close dependency: ledger errors surface long after the invoices that caused them
Archiving	Retain documents and responses for the statutory period	**Archiving abroad is not permitted** — confirm where your provider and any cloud archive store the data

Installing the certificates in SAP, step by step

1. Collect the endpoint's **root and intermediate certificates** from your integrator (test and production are usually different).
2. Import them into the SAP **trust list** in transaction STRUST, under the SSL client identity used for the connection.
3. Where mutual TLS applies, install the **client certificate** in the SSL client PSE and share its public part with the provider.
4. Restart or refresh the **ICM** so the new trust takes effect, in a planned window.
5. Point the **connection destination** at the provider's endpoint with the right SSL identity, then run a connection test.
6. Repeat the same set-up in **middleware** — trust and identity live on both hops.
7. Register the **financial seal** where it will be used: with the integrator under authorisation, or in your own token or HSM.
8. Record every certificate, its owner and its expiry in a **monitored register**, and rehearse one renewal before go-live.

Note for multinational landscapes

Türkiye is usually the exception in a global SAP template: local schema updates, a local archive, a local provider and a local certificate regime. Design it as a **country layer**, not a fork, so the next mandate does not start from zero.

07 Running it: processes, roles and pitfalls

The e-delivery note changes the warehouse, not just finance

1 · Plan — Delivery created in SAP, before loading

2 · Issue — e-İrsaliye generated and sent for clearance

3 · Clear — GİB approval returns — the gate for despatch

4 · Ship — Goods leave with the approved document

5 · Confirm — Receipt response from the customer closes the loop

Every physical movement is in scope, including samples, returns and plant-to-plant transfers that many templates never modelled as deliveries. Clearance takes seconds when everything works — and blocks the loading bay when it does not, so an exception procedure is part of the design.

What changes, by role

Role	What changes	Decisions to make
CFO	Compliance is an availability question: billing and shipping depend on a live connection and valid certificates	Integrator selection and contract, budget, sponsor, escalation path
Tax & accounting	Document types, withholding and exemption cases, e-Defter cycle and its evidence	Ownership of e-Defter, archive strategy, correction and cancellation policy
Accounts receivable	Rejections of commercial invoices come back as a process, not an e-mail	Who handles rejections, and within what deadline
Accounts payable	Supplier documents arrive structured; the response window is short	Automation target, and the rule for rejecting rather than accepting by silence
Logistics	Despatch depends on clearance of the e-delivery note	Exception handling when clearance is delayed; cut-off times per shift
IT & basis	Certificates, middleware, monitoring, schema updates and support packages	Named certificate owner, alerting, and the annual update cycle

The operating rhythm

Hourly	Watch the outbound queue on despatch days — an unanswered delivery note is a truck waiting
Daily	Clear the error backlog, answer inbound commercial invoices, check the counterparty list refresh
Monthly	Reconcile issued documents against billing and the ledgers; run the e-Defter cycle and keep its evidence
Yearly	Certificate renewals, technical package updates, integrator service review

An exception playbook, agreed in advance

Clearance is slow
Define the wait before escalation, who calls the integrator, and whether despatch holds or switches to the agreed fallback.

A document fails
Named owner per error type, a correction path back to billing or master data, and a daily review of anything unresolved.

The connection is down
Who declares it, what finance and the warehouse do meanwhile, and how the backlog is released in order once it returns.

Pitfalls we see repeatedly

- **Certificates without an owner** — the single largest cause of production incidents.
- **Stale counterparty lists** sending e-Arşiv where e-Fatura was due, or the reverse.
- **Deliveries not modelled** for samples, returns and stock transfers.
- **Cancellation and rejection windows** missed because nobody watches the inbound queue.
- **Schema updates** treated as provider news rather than a tested change (the February 2026 package caught several landscapes out).
- **Archive assumed** to be the provider's problem, until the contract ends.
- **No rehearsed outage procedure**, so the first GİB incident becomes an improvisation.
- **Turkey forked from the template**, making every later mandate a new project.

08 How 30 Advisory can help

A founder-led boutique specialised in **SAP DRC & e-invoicing compliance**, **S/4HANA Finance optimisation** and **CFO/CIO strategic advisory** — with delivery experience in Türkiye alongside Italy and Spain.

1 · Prepare
Hazırlık

- **Readiness assessment**: entities, document types in scope, current integrator and connection, certificate inventory and expiry dates.
- **Route decision**: integrator versus direct integration, and how EDI traffic fits alongside clearance.

2 · Explore
Analiz

- Fit-gap against the current technical packages; mapping design for local tax cases, withholding and exemptions.
- Process design for e-delivery notes across every physical movement, and for inbound responses.

3 · Realize
Gerçekleştirme

- **SAP DRC configuration**, UBL-TR mapping, middleware flows, certificate installation and monitoring.
- Inbound automation into invoice verification, plus the e-Defter cycle with its evidence.

4 · Deploy
Devreye alma

- Testing in the GİB test environment and with the integrator: clearance, rejections, cancellations, outages.
- Cut-over, training for finance and logistics, and a rehearsed contingency procedure.

5 · Run
Operasyon

- **Ongoing compliance monitoring**: schema packages, SAP notes, certificate renewals, KPIs and hypercare.
- Roadmap alignment with Spain, France and **ViDA** so Türkiye stays part of one template.

Typical deliverables

Gap & risk list
Per entity and document type, with effort and owner.

Certificate register
Seals and TLS certificates, owners, expiry and renewal plan.

SAP design
Mapping, connectivity, inbound, archiving and monitoring.

Test & cut-over plan
Including outage and rejection scenarios.

Why 30 Advisory

- **Founder-led**: direct work with founders and senior consultants.
- **Finance rigour + SAP DRC depth.**
- **Multi-country execution** across Europe (Italy, Türkiye, Spain).
- **Boutique agility**: clear timelines, honest feedback.

Engagement models

Time & Materials — transparent daily rates per senior profile.

Fixed Price / SoW — milestone-based delivery.

Partnering — independently, with your integrator, or alongside your system integrator.

Already live in Türkiye?

A short health check covers certificates and expiry, failed-document backlog, counterparty list freshness, e-delivery exceptions and archive terms — the five things that usually need attention first.

Let's Build Together

Book a 1-hour technical diagnostic for your Turkish entities.

WEB 30advisory.com
EMAIL kike.romero.lara@30advisory.com
EMAIL maricel.campos@30advisory.com

09 A practical implementation path

Whether you are starting in Türkiye or repairing a landscape that already runs, the sequence is the same — and the certificate work starts on day one because it has the longest lead time.

Stage	Main activities	Exit criteria
1 · Foundations	Confirm obligations per legal entity; choose the route; order financial seals; sign the integrator contract; agree who signs	Seals ordered, contract signed, scope agreed per document type
2 · Design	UBL-TR mapping including local tax cases; counterparty check; delivery-note process for every physical movement; archive and retention design	Design signed off by tax, finance, logistics and IT
3 · Build	DRC activation and configuration; middleware flows; certificate installation; monitoring and alerting; inbound processing	End-to-end document created, signed, cleared and returned in test
4 · Test	Volume tests; rejections and cancellations; delivery-note timing under shift conditions; outage simulation; e-Defter cycle	Every scenario, including failure paths, executed and documented
5 · Go-live	Cut-over per company code; training for finance and warehouse; hypercare with daily monitoring	Clearance rate and exception ageing stable for a full close cycle

What to measure once it runs

Clearance rate
Documents cleared first time, by document type.

Time to clear
Especially for delivery notes, measured against despatch cut-offs.

Exception ageing
Failed or pending documents older than a day.

Response timeliness
Inbound commercial invoices answered within the window.

Questions worth asking your team this quarter

- When does each financial seal expire, and who renews it?
- How many documents are sitting in error right now, and since when?
- If clearance stopped for two hours at 16:00, what would the warehouse do?
- Where exactly is our archive held, and can we export it?
- Who confirmed we are on the February 2026 technical package?
- Do we answer inbound commercial invoices, or accept them by silence?

Who needs to be in the room

Local finance & tax
Document types, tax cases, e-Defter ownership and the local calendar.

Logistics
Despatch cut-offs, sample and transfer flows, exception handling on the floor.

SAP & basis
DRC, middleware, certificates, monitoring and the update cycle.

Integrator
Connectivity, signing, archive and the schema packages they deliver.

> **If Türkiye is one of several mandates in your group**, sequence the work so the shared parts — master data quality, document mapping discipline, monitoring and archiving standards — are built once. The country-specific layers then get thinner with each mandate rather than thicker.

10 Roles, key dates and next steps

Who does what

LOCAL TAX ADVISOR
- Obligations per entity, thresholds, document types.
- Withholding and exemption treatment; e-Defter rules.

INTEGRATOR
- Clearance connectivity, signing, delivery and archive.
- Schema updates and their delivery into your landscape.

AUDITORS
- Evidence of issuance, clearance and retention.
- Controls over exceptions and cancellations.

30 ADVISORY
- SAP design, build and run; certificate and monitoring discipline.
- Keeping Türkiye inside one global template.

Key dates

Dec 2024	New central application for e-Fatura and e-İrsaliye
1 Jan 2026	Low-value exemption for e-Arşiv removed — every invoice electronic
2 Feb 2026	Updated e-Fatura and e-Arşiv technical packages mandatory
2026	Documents issuable through new-generation payment recording devices
1 Sep 2027	France: SME issuing wave (for groups with French entities)
1 Oct 2027	Spain: B2B mandate starts above €8M turnover
From 2030	EU ViDA cross-border digital reporting

Next steps

1. **Build the certificate register** — seals and TLS, owners and expiry dates.
2. **Confirm obligations per entity** and which document types are live.
3. **Review the integrator contract**: scope, service levels, archive and exit.
4. **Clear the exception backlog** and put daily monitoring in place.
5. **Rehearse an outage** for billing and despatch, and write down the decision rights.
6. **Fold Türkiye into the group template** before the next mandate lands.

What a first conversation needs from you

Entities
Turkish legal entities and which documents each issues.

Volumes
Invoices and delivery notes per month, and peak days.

Systems
SAP release, DRC status, integrator and middleware in place.

Pain points
Failed documents, delivery-note timing, certificate incidents.

Sources & disclaimer

Mandate: Turkish Revenue Administration (GİB) e-document framework under the Tax Procedure Law General Communiqués; practitioner and advisory summaries of thresholds, document types, the December 2024 central application, the removal of the e-Arşiv low-value threshold from 1 January 2026 and the technical packages effective 2 February 2026 (UBL-TR 1.2.1). Retention: up to 10 years, with archiving abroad not permitted.
Certificates: financial seal (*mali mühür*) and qualified e-signature issued through the state certification authority (TÜBİTAK BİLGEM Kamu SM); SAP guidance on trust lists and SSL client certificates (transaction STRUST).
SAP & providers: SAP Document and Reporting Compliance documentation and partner material for the Turkish scenarios; Sovos published product information for Türkiye. Scope, licensing and release details must be confirmed with SAP and your integrator.
Prepared by 30 Advisory, September 2026. Information only — not legal or tax advice. Thresholds, deadlines and technical packages change frequently; confirm current figures with your Turkish tax advisor and integrator before acting.