

Amendment to the ECLS Communiqué

A. Introduction

With the Communiqué Amending the Communiqué on Keeping Commercial Ledgers Non-Accounting of the Business in Electronic Form (“**Amendment Communiqué**”), published in the Official Gazette dated 20 September 2025 and numbered 33023, amendments have been made to the Communiqué on Keeping Commercial Ledgers Non-Accounting of the Business in Electronic Form (“**ECLS Communiqué**”), and a provisional article has been added. You may access the Amendment Communiqué [here](#).

Our legal note regarding the exemptions introduced by the communiqué published in the Official Gazette dated 14 August 2025 and numbered 32986 concerning the obligation of certain companies to keep commercial ledgers in electronic form can be found [here](#).

In addition, our legal note concerning the abolition of the notarization requirement for corporate resolutions submitted to the trade registry directorates by companies using the Electronic Commercial Ledgers System (“**ECLS**”) can also be found [here](#).

B. Amendments

The Amendment Communiqué introduces the following changes:

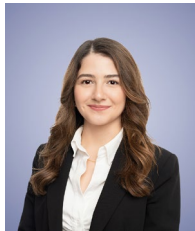
- (a) The obligation to keep the board of directors’ resolution ledger in electronic form has been removed from the scope of mandatory electronic ledgers. However, companies that voluntarily choose to keep their ledgers electronically remain obliged to keep their share ledger and

general assembly meeting and negotiation ledger in electronic form.

- (b) In the case of companies that have been keeping their ledgers in physical form but have subsequently become subject to the obligation to maintain such ledgers electronically, the period within which they must apply to a notary public for the closing certification of their physical ledgers has been extended from two months to six months, starting from the date on which the obligation arises.
- (c) Companies that started keeping their board of directors’ resolution ledger electronically under the ECLS Communiqué may opt to revert to keeping such ledger physically, provided that they submit a board of directors’ resolution to this effect to the Ministry of Trade by 1 January 2026. In such cases, the relevant electronic ledger will be closed on the ECLS platform, and the opening certification of the physical ledger shall be carried out by a notary public on the basis of a document issued by the Ministry of Trade.

C. Conclusion

As of 20 September 2025, the obligation to maintain board of directors’ resolution ledgers in electronic form has been abolished, the period for obtaining closing certification of physical ledgers has been extended, and companies that had already commenced keeping their board of directors’ resolution ledgers electronically have been exceptionally granted the possibility to revert to physical ledgers.



Beril İnceoğlu
Associate

b.inceoglu@lbfpartners.com



Merve Demir
Legal Intern

m.demir@lbfpartners.com