

# BİLGENER CIRCULAR

6 March 2025/ 7

## The Obligation to Pay in Turkish Lira in Movable Property Contracts Has Been Removed.

The Communiqué (No: 2025-32/72) on Amending the Communiqué (Communiqué No: 2008-32/34) Regarding the Decision No. 32 on the Protection of the Value of Turkish Currency was published in the Official Gazette dated 06.03.2025 and numbered 32833.

According to the ninth paragraph of Article 8 titled “Contracts in Foreign Currency and Indexed to Foreign Currency” of the Communiqué, it is possible for **persons residing in Türkiye** to determine the contract price and other payment obligations arising from contracts in foreign currency or indexed to foreign currency in movable property sales contracts, except for vehicle sales contracts, concluded among themselves. **However, it was mandatory for the payment obligations under the contract to be fulfilled and accepted in Turkish currency.**

With the amendment, the provision stating that “*however, it is mandatory for the payment obligations under the contract to be fulfilled and accepted in Turkish currency*” has been removed.

Accordingly, in movable property sales contracts, except for vehicle sales contracts, concluded among persons residing in Türkiye, it has become possible to determine the contract price and other payment obligations arising from these contracts in foreign currency or indexed to foreign currency and to fulfill and accept these obligations in foreign currency.

As a result, the obligation to pay and accept payments in Turkish Lira, which was introduced for movable property sales on 19.04.2022 (**Our Circular**), has been abolished.

The regulation entered into force on 06.03.2025.

You can access the relevant Communiqué **here**.

Best Regards,

**BİLGENER**

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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.

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