

BİLGENER CIRCULAR

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Upper Limit for Deferring Public Receivables Without Requiring Collateral Increased from TRY 50.000,00 to TRY 250.000,00

Pursuant to Article 48 of Law No. 6183 on the Procedure for the Collection of Public Receivables, if the payment of a tax or public liability on its due date, or the enforcement of collection measures such as lien or liquidation of seized assets, would cause the taxpayer to experience severe financial hardship, the debt may be deferred upon the taxpayer's written request and the provision of collateral. Such deferrals are granted by the relevant public authority or its authorized representatives for a period not exceeding 36 months and are subject to interest.

Under the previous regulation, collateral was required for the portion of the deferred amount exceeding TRY 50.000,00. However, with Presidential Decree No. 10040, published in the Official Gazette dated 9 July 2025 and numbered 32951, this threshold has been increased to TRY 250.000,00. Accordingly, no collateral will be required for public receivables up to TRY 250.000,00.

You can access the full text of the relevant decree [here](#).

Best Regards,

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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.

Focusing on the operational needs of entrepreneurs operating in Türkiye, **Bilgener** offers comprehensive and high-quality services to streamline management processes and facilitate informed decision-making. Through our solution-oriented services delivered from a single point, we support sustainable growth for our clients.

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