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## Acquiring Turkish Citizenship by Foreigners Who Buy Real Estate

In accordance with Article 20/b of the Regulation on the Implementation of the Turkish Citizenship Law; *From the notary public that he has purchased the immovable at least 250.000 USD or equivalent in foreign currency/TL provided that it is not sold for three years in the title deed records, or that the condominium or construction servitude has been established, and that at least 250.000 USD or its equivalent foreign currency/TL is deposited in advance, the sale of the immovable has been promised. In cases determined by the Ministry of Environment and Urbanization, in which the contract is annotated to the land registry with the commitment that it will not be transferred or canceled for three years, foreigners have the opportunity to acquire Turkish citizenship by the decision of the President, according to Article 12 of the Turkish Citizenship Law No. 5901.*

There is no provision preventing the use of VAT exemption for real estate to be purchased for the purpose of obtaining Turkish citizenship. However, the conditions specified in clause i of Article 13 of VATK and VATUGT must be met.

As it can be understood from the information above, it should be strictly followed whether the exception conditions are fulfilled and the necessary documents are provided, both during and after the delivery phase. In addition, it is possible to return the value added tax that cannot be recovered through discount due to exempt deliveries within the scope of VATK article 13/i.

The value added tax arising from the delivery of real estates to real persons who are not resident in Turkey, to institutions that do not have a legal center or business center in Turkey and that do not earn income through their workplace or permanent representation (those who are limited taxpayers in terms of income and corporate tax) if all conditions are met at the same time, it will be subject to exemption in the delivery of residence or workplace.

You can contact us for more detailed information on the subject.

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**Kaynak** : <https://hellac.com/blogdetay/acquiring-turkish-citizenship-by-foreigners-who-buy-real-estate>

**Erişim Tarihi** : 10.06.2026