

Client Alert

December 2025



THE REGULATION AMENDING THE REGULATION ON PRINCIPLES AND RULES TO BE APPLIED IN RETAIL TRADE HAS BEEN PUBLISHED IN THE OFFICIAL GAZETTE

The Regulation Amending the Regulation on Principles and Rules to Be Applied in Retail Trade (“**Amendment Regulation**”) has been published in the Official Gazette dated 21.12.2024 and numbered 32759. The significant amendments introduced by the Amendment Regulation are presented below for your attention.

➤ In accordance with the Amendment Regulation, the Regulation on Principles and Rules to Be Applied in Retail Trade (“**Regulation**”) paragraph (a) of the second subparagraph of Article 12/B has been amended as follows:

- a) a) Excluding the sales of mobile phones ~~in the nature of refurbished products~~ carried out by refurbishment centers or authorized dealers in accordance with the Regulation on the Sale of Refurbished Products published in the Official Gazette No. 31221 dated 22/8/2020, mobile phone sales with a price above ~~twelve thousand~~ Turkish Lira are subject to three months.
- a) Excluding the sales of mobile phones **that are in the nature of refurbished products** and priced above **twenty-five thousand Turkish Lira**, and the sales of mobile phones **that are not of this nature but are priced above twenty thousand Turkish Lira**, mobile phone sales are subject to three months.

With this amendment, an installment limit has also been introduced for the sale of refurbished mobile phones. Refurbished mobile phones over 25.000₺ can only be sold in 3-month installments. Before the amendment, refurbished mobile phones could be sold in 12-month installments, but this has been limited.

In addition, the 3-month installment limit for the sale of mobile phones that are not refurbished products has been increased from 12,000₺ to 25,000₺.

➤ Paragraph 3 of the same article of the Regulation is amended as follows

- (3) The installment period cannot exceed forty-eight months for vehicle sales where the final invoice value is one hundred and ~~twenty~~ thousand Turkish Liras or below, thirty-six months for vehicle sales priced above one hundred and ~~twenty~~ thousand Turkish Liras but not exceeding ~~three~~ hundred thousand Turkish Liras, twenty-four months for vehicle sales priced above ~~three~~ hundred thousand Turkish Liras but not exceeding ~~seven~~ hundred and ~~fifty~~ thousand Turkish Liras, and twelve months for vehicle sales priced above ~~seven~~ hundred and ~~fifty~~
- (3) The installment period cannot exceed forty-eight months for vehicle sales where the final invoice value is **four** hundred thousand Turkish Liras or below, thirty-six months for vehicle sales priced above **four** hundred thousand Turkish Liras but not exceeding **eight** hundred thousand Turkish Liras, twenty-four months for vehicle sales priced above **eight** hundred thousand Turkish Liras but not exceeding **one million two** hundred thousand Turkish Liras, and twelve months for vehicle sales priced above **one million two** hundred thousand Turkish Liras but not exceeding **two** million Turkish Liras. No

1

thousand Turkish Liras but not exceeding **one** million **five hundred** thousand Turkish Liras. No installment plans are allowed for vehicles with a final invoice value exceeding **one** million **five hundred thousand** Turkish Liras.

installment plans are allowed for vehicles with a final invoice value exceeding **two** million Turkish Liras.

With this amendment, a 2025 revision has been made regarding the monetary thresholds. However, no changes have been made to the general nature of the provision.

You can access the full text of the Amendment Regulation at www.resmigazete.gov.tr/eskiler/2024/12/20241221-3.htm.

Best Regards,

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2