Property and citizenship in Türkiye without becoming a tax resident

Buying a flat in Türkiye, obtaining a tax number for the purchase or acquiring citizenship through investment does not make you a Turkish tax resident. Several steps taken during the same process can, often without anyone noticing. From the moment you become resident, Türkiye may tax not only what you earn here but all of your income and gains, wherever they arise.

Steps that can create residence

Registering a Turkish address in the population register

Staying more than six months in a calendar year; temporary absences do not interrupt it

Setting up a Turkish company and drawing salary or management income

Moving spouse and children here, enrolling them in school

Steps that do not

Acquiring property and registering title

Obtaining a tax number for the purchase

Opening a Turkish bank account

Holding Turkish citizenship

What a non-resident actually pays in Türkiye	Situation	Result
Rental income	Commercial letting, tax withheld	No annual return
Rental income	Residential, let to an individual	No withholding, return required
Gain on sale	Within 5 years of acquisition	Capital gain, taxable above the exemption
Gain on sale	After 5 years	Outside the income tax

If you may move later

The 20-year exemption for foreign income requires that, in the three calendar years before becoming resident, the person had no domicile and no tax registration in Türkiye. Registrations arising only from rent, investment income or capital gains are not a bar; a trading or employment registration opened today without need closes that door for three years.

Three things we settle in the first call

01

How many days you will spend in Türkiye in a calendar year, and how that is tracked

02

Whether an address registration is actually needed, and what it brings with it

03

How rent, a future sale and any later move shape the income structure

LP Legal manages the residence question from the start of a purchase or citizenship file: address registration, days spent in Türkiye, income structure and any later plan to relocate are planned together.

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Basis: Income Tax Law No. 193 articles 3, 4, 5, 86 and repeated article 80; Civil Code No. 4721 article 19. This note is general information and does not replace advice on a specific matter.