

## The Commercial Nature of Building Construction and Property Ownership in Iranian Law: An Analysis of "Inherently Commercial" vs. "Incidentally Commercial" Acts under Articles 4 and 5 of the Iranian Commercial Code

Seyyed younes jahangirzadeh varjovi<sup>1\*</sup>

<sup>1</sup>Law University professor

younes.jahangirzadeh@gmail.com

Ibrahim Alaguz<sup>2</sup>

<sup>2</sup>Bachelor of Law Student (Afaq University of Urmia)

Ibrahim.alagozlu9997@gmail.com

### Abstract

Determining the commercial nature of real estate activities remains a contentious issue in Iranian commercial jurisprudence. While Article 4 of the Iranian Commercial Code explicitly excludes “transactions involving immovable property” from the scope of commercial acts, Article 5 of the Apartment Ownership Act (1968) recognizes “constructing residential or commercial buildings for the purpose of sale or lease” as a commercial activity. This contradiction raises a critical legal question: when a building is constructed with the intent to generate profit, is this act “inherently commercial” (falling under Article 4 of the Commercial Code through professional repetition by non-merchants) or “incidentally commercial” (falling under Article 5 due to the actor’s status as a registered merchant)? This paper employs a doctrinal and jurisprudential methodology to analyze Iranian statutory provisions, judicial precedents, and scholarly commentary. It argues that the commercial character of construction activities hinges not on the nature of the property itself, but on two decisive factors: (1) the legal status of the actor (merchant vs. non-merchant), and (2) the presence of professional intent and repetition. The study further demonstrates that the Apartment Ownership Act does not contradict Article 4 of the Commercial Code, as the former regulates a material, productive act (“construction”), while the latter governs juridical transactions (“sale/purchase of immovable property”). By clarifying these criteria, this research contributes to legal certainty in commercial litigation, jurisdictional determination in Iranian courts, and offers a framework applicable to comparative studies with civil law systems—particularly the French Commercial Code. The paper concludes with recommendations for legislative harmonization to eliminate interpretive ambiguities in Iranian commercial law.

### Keywords

Iranian Commercial Law, Article 4 Commercial Code, Article 5 Apartment Ownership Act, inherently commercial act, incidentally commercial act, construction, real estate, merchant status, professional intent.

### Introduction

In the Iranian legal system, determining whether an act qualifies as “commercial” carries significant consequences in areas such as the jurisdiction of commercial courts, civil liability, registration obligations, and bankruptcy proceedings. Nevertheless, this determination has consistently posed interpretive challenges particularly when the act in question is not explicitly listed among the “inherently commercial acts” stipulated in the Commercial Code. Among the most debated issues in judicial practice and legal scholarship is the construction or acquisition of buildings and apartments. Does such an activity even when undertaken with the intent to generate profit automatically constitute a commercial act? And if so, is this commercial character “inherent” (i.e., derived from the nature of the act itself) or “incidental” (i.e., attributed solely due to its performance by a merchant)?

The Iranian Commercial Code provides a legal framework for addressing this question in Articles 4 and 5. Article 4 establishes that acts “customarily performed by merchants” are considered commercial, even if not expressly enumerated in the law. Conversely, Article 5 stipulates that any act performed by a merchant in pursuit of their commercial activity regardless of whether the act is inherently commercial shall be deemed commercial by virtue of its connection to the merchant’s enterprise. This nuanced distinction assumes heightened significance in the context of real estate and construction activities, as neither building construction nor the purchase of an apartment is explicitly classified as an inherently commercial act under Article 2 of the Commercial Code.

## **Theoretical foundations of commercial law and key concepts of commerciality of acts**

### **Definition and sources of commercial law**

Commercial law is a branch of private law that regulates relations between merchants, commercial acts, and commercial institutions, and its main goal is to facilitate economic exchanges and provide legal security in the commercial space (Shams, 1401, p. 3). In a comprehensive definition, commercial law can be considered a set of rules that define merchants and commercial acts and specify the rulings related to them; so that it is sometimes called “merchant law and commercial acts” (Katouzian, 1402, p. 4). It should be noted that the concept of “commerce” in law is broader than its economic definition; because in law, not only the purchase and sale of goods, but also production, industrial, and service activities are considered commercial acts if they are undertaken as a regular job. The sources of commercial law in Iran include the law (especially the Commercial Law of 1311), commercial custom and habits, judicial practice, and the opinions of legal scholars; so that commercial custom can have a complementary or even priority position in cases where the law is silent (Shams, 1401, p. 25). The Iranian Commercial Law, which is modeled after the French Commercial Law of 1807, although it has undergone minor amendments over the years, still requires a comprehensive review of many key concepts, including the determination of the subsidiary or inherent nature of acts.

### **Definition of a merchant and criteria for determining ordinary occupation**

The principle of subordination is one of the fundamental pillars of commercial law, according to which any act that a merchant performs in order to conduct his business, even if it is not commercial in nature, is considered commercial. This principle is clearly stated in Article 5 of the Commercial Law: "All acts that a merchant performs in order to conduct his business, even if they are not commercial in nature, are considered commercial acts." For example, the purchase of a car or the construction of an office by a real estate businessman, if it is in line with his business activity (for example, for use in work or to increase the company's assets), will be a secondary commercial act. Dr. Shams explains that the purpose of this rule is to protect the businessman and create stability in commercial relations; otherwise, determining the commerciality of each act separately would lead to legal uncertainties (Shams, 1401, p. 83).

### **The concept and criteria for determining a commercial act**

In Iranian commercial law, the Commercial Law of 1311 did not provide an independent definition of "commercial act" and only listed its examples in Article 2. However, Article 23 of the Temporary Law of Commercial Courts (approved in 1333 AH) stated that "commercial transactions consist of transfers whose purpose is solely for profit", and considered the main criterion for commerciality to be "the intention to make a profit" (Azami Zanganeh, 1353). In contemporary legal literature, "commercial operations" are defined as activities that are carried out continuously by a merchant with the aim of gaining profit (Sotoudeh Tehrani, 2001). This definition highlights three key elements: first, continuity of activity; second, the performance of an act or transaction by the merchant; and third, the intention to make a profit. These criteria have been accepted not only in substantive law, but also in Islamic jurisprudence, with an emphasis on current commercial custom (Eskine, 2000). In Iranian commercial law, the Commercial Law of 1932 does not provide an independent definition of "commercial operations" and is limited to listing its examples in Article 2. However, Article 23 of the Temporary Law of Commercial Courts (approved in 1333 AH) states that "commercial transactions are transfers whose purpose is solely for profit," and considers the main criterion for being commercial to be "the intention to make a profit" (Azami Zanganeh, Mohammad, Commercial Law, 6th edition, Tehran: Danjeh Publications, 1353). In contemporary legal literature, "commercial operations" are defined as activities that are carried out continuously by a merchant with the aim of gaining profit (Stoodeh Tehrani, Ali, Principles of Commercial Law, Tehran: Mizan Publications, 1380). This definition highlights three key elements: first, continuity of activity; second, the performance of an act or transaction by the merchant; and third, the intention to make a profit. These criteria have been accepted not only in substantive law, but also in Islamic jurisprudence, with an emphasis on current commercial custom (Eskini, Rubabeh, Commercial Law, Tehran: Dadgostar Publications, 5th edition, 1378).

### **Interpretation of Article 1: The concept of a trader and a regular occupation**

Article 1 of the Commercial Code: "A trader is someone who makes commercial transactions his regular occupation."

It is not necessary for a person to be registered in the Commercial Registry to be considered a trader, nor is it necessary for a person to have a commercial card. "Regular occupation" does not mean the main occupation, but rather that the person's commercial activity exists continuously and continuously; in this case, the person is considered a trader. Therefore, a doctor who also engages in commercial occupation, even though his main occupation is medicine, can be considered a trader because trade is also his regular occupation. Conducting commercial

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transactions must be the person's regular occupation, except in exceptional cases such as joint-stock companies, which are considered traders even if their subject is not commercial transactions. Also, in cooperative companies, individuals are recognized as traders for this reason.

If a person who is prohibited from conducting commercial transactions engages in commercial transactions despite the legal prohibition and his regular occupation is commercial operations, such a person is also considered a trader; The application of Article 1 confirms this.

Some commercial activities require a license, such as brokerage and travel agency. In this regard, if a person engages in these activities without a license, although he has committed an illegal act and violation, he is still considered a merchant.

Merely having shares or a share in a commercial company, and even being a member of the board of directors or managing director of a commercial company, does not make a person a merchant; rather, partners of a commercial company are merchants if, in addition to being a partner in the commercial company, their regular job is also to engage in commercial activities. Also, a commercial representative and the staff of a trading house are not considered merchants.

It is not necessary for a merchant to have supervision in the business; rather, if a person hires workers to carry out commercial activities, he is considered a merchant.

To be a merchant, it is necessary for a person to carry out commercial activities in his own name and on his own account. If a person carries out commercial activities on behalf of another party, such as a company manager who carries out commercial activities for the company, then he is not considered a merchant by virtue of those commercial activities. Of course, if a person who performs a commercial act on behalf of another person is considered a ḥāq al-'amalkāri or an agent, and ḥāq al-'amalkāri or an agent is his regular occupation, he is considered a merchant in terms of ḥāq al-'amalkāri or an agent, not in terms of the acts he performs for the person.

In Ḥa'ala and Ḥa'arabah, since the person is the agent who decides on the method of trade, the same agent may be considered a merchant; in other words, the agent is not an agent in the strict sense, and therefore may be considered a merchant; and of course, Ḥa'ala does not cause the merchant to become the principal.

Performing commercial acts by incapacitated persons: We know that an incapacitated or saḥīr can undertake legal acts with the permission of his guardian or guardian. If an incapacitated person undertakes legal acts with the permission of his guardian or guardian, since in this case he is the incapacitated decision-maker, he is therefore considered a merchant. Of course, this issue is controversial, and Sotoudeh Tehrani believes that incapacitated persons are not considered traders in any way. Of course, an incapacitated person whose guardian or guardian engages in commercial activities on his behalf is not considered a trader, because in this case, the incapacitated person himself was not the decision-maker.

The role of nationality in engaging in commercial activities: Being Iranian is not included in the definition of a trader in Article 1; therefore, being Iranian is not necessary, and foreigners' engagement in commercial activities is not restricted in principle. Exceptions include: a) According to Article 2 of the Law on Brokers, granting a brokerage license is subject to Iranian nationality; b) Persons who are responsible for facilitating stock market transactions, that is, stock brokers,

must be Iranian; c) According to Article 9 of the Civil Aviation Law (1949), commercial transportation of passengers, cargo, and postal shipments from one point in Iran to another is limited to Iranian aircraft; d) Foreign nationals are prohibited from establishing insurance companies or banks in Iran; E) It is also stated in Article 961 of the Civil Code that the principle is that foreign nationals will enjoy civil rights, unless an exception is made. If, in cases where the employment of foreigners in some commercial activities is prohibited, a foreigner in Iran carries out the said activities and the person's regular job is to engage in those activities, the said person is considered a merchant according to the generality and application of Article 1, even though he has committed a violation.

Criteria for identifying a merchant: Personal criteria, in this stage, the merchant is first defined and in the next stage, his transactions are examined as commercial activities; Article 3 of the Commercial Code states this issue. According to this criterion, the rights of a merchant are the rights of merchants. Type criteria (material, intrinsic or objective): First, commercial activities are recognized and in the next stage, any person who engages in these activities is introduced as a merchant; according to this criterion, commercial rights are the rights of commercial activities. This criterion is stated in Articles 1 and 2. Therefore, a mixed or combined rule has been adopted in Iranian law.

Government employees are not generally prohibited from engaging in trade, and as a result, a government employee who engages in trade outside of office hours is considered a trader, because it is considered his job by custom.

Let us assume that, at the request of her husband, a woman is prohibited from engaging in a specific trade; after this ruling, the woman enters into a contract in the same field of trade. This contract is absolutely valid, assuming the basic conditions for the validity of the transactions are met. (Private Law Doctoral Question, 2018) According to Article 1118 of the Civil Code, a married woman can be recognized as a trader; but according to Article 1117 of the same law, a husband can prohibit his wife from a profession or industry that is contrary to the interests of the family or his or her dignity.

## **Interpretation of Article 2: Examples of intrinsic commercial practices**

Article 2 of the Commercial Law: "Commercial transactions are as follows:

1. Purchase or acquisition of any type of movable property for the purpose of sale or lease, whether or not it has been occupied.
2. Undertaking transportation by land, water or air in any way.
3. Any type of brokerage or commission or agency operation, as well as undertaking any type of facility that is created to carry out certain matters, such as facilitating real estate transactions or finding employees or providing and delivering supplies, etc.
4. Establishing and operating any type of factory, provided that it is not for meeting personal needs.
5. Undertaking auction operations.
6. Undertaking any type of public exhibitions.

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7. Any type of exchange and banking operations.
8. Barter transactions, whether between merchants or non-merchants.
9. Marine and non-marine insurance operations.
10. Shipbuilding and the purchase and sale of ships and domestic or foreign shipping and transactions related to them."

This article deals with the expression of intrinsic commercial acts (or main or absolute). In other words, these acts are commercial if they are performed by any person. Article 5 of the Apartment Ownership Law also expresses these intrinsic commercial acts, which will be explained below. On the other hand, this article expresses a typical criterion for identifying a merchant. On the one hand, this article has many applications in private law and its scope of application is not limited to commercial law; for example, Article 2 of the Commercial Law is relied on to determine the meaning of commerce in a Mudarabah contract pursuant to Article 546 of the Civil Code; or in international commercial arbitrations, Article 2 of the Commercial Law is relied on to determine the commercial nature of the arbitration.

Paragraph 1: The purchase or any acquisition of any type of movable property with the intention of selling or renting it, whether or not it is occupied.

The term "acquisition" of movable property refers to those types of legal acts of exchange, such as peace of exchange and exchange, which result in the transfer of ownership of movable property. Therefore, agriculture, animal husbandry, and acquisition of property by means of events strengthen this clause. It cannot be included in this clause by means of a will or gift, because in a will or gift, the main intention for concluding a contract is not the will of the transferee of the property. Of course, Dr. Skini has stated that the term "acquisition" refers to all methods of acquiring property and possession (Skini, Usury, Commercial Law, Tehran: Dadgostar Publications, p. 64). The sale, lease, and mortgage of movable property (except in the case of ships) are not commercial acts; rather, what is required is the purchase of movable property with the intention of selling or renting it. In order for the purchase or acquisition of movable property to be considered commercial, the existence of the intention to sell or rent is necessary; therefore, someone who buys a carpet for his home and sells it after a while is not acting commercially, because this intention did not exist at the time. Also, the intention to sell or rent movable property must be at the same time as the purchase or acquisition of the existing movable property, not that such an intention is achieved later.

A person may have sold property in general on a fi'l-dhimmah basis and then acquire the property through purchase or another method to deliver it to the buyer; in this case, this acquisition is also a commercial act, because it was done with the intention of selling. Renting movable property for rent is also covered by this clause.

According to the application, movable property refers to both tangible and intangible movables (legal movables); therefore, it includes obligations, objective rights to movables, patents, copyrights, trademarks, trade names, stocks, partnership bonds, etc. This is the opinion of Dr. Sotoudeh Tehrani (Sotoudeh Tehrani, Hassan, Commercial Law, Vol. 1, p. 44). Dr. Skini believes that this is not correct and only tangible movables are the subject of commercial acts. Of course,

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in any case, it should not be forgotten that, according to Article 54 of the Amendment Bill, underwriting and purchasing bonds is not a commercial act.

The purchase or acquisition of immovable property, even if it is for the purpose of sale, is not commercial. Of course, the purchase or acquisition of immovable property with the purpose of sale or lease is inherently a commercial act and has no objection, because immovable property is inherently tangible movable property, and Article 17 of the Civil Code considers these properties to be immovable property only in terms of the jurisdiction of the courts.

Although it was said that being commercial is regardless of whether or not the movable property has been possessed, there is an exception to this issue: if there are possessions in the movable property and the majority of the added value of the goods is due to these possessions, the act is not a commercial person. For example, the act of a carpenter who buys wood and makes a sofa from it, or a tailor who buys cloth and makes clothes from it, is not commercial, because the majority of a person's income is not due to the sale of goods, but rather to the actions he has taken on those goods. Of course, if this is not the case, for example, someone buys second-hand cars, repairs them, and sells them at a higher price, his act is considered commercial (Skini, Rubabe, Commercial Law, p. 71).

Paragraph 2: Undertaking transportation by land, water, or air in any way.

Undertaking transportation, whether it concerns objects or persons, is commercial. The transportation company or firm is a merchant; but the drivers are not merchants. In the above article, the term "business" is used in four cases, and the four acts in this article must be in the form of "business" in order to be considered commercial. For this to be true, two conditions must be met: first, there must be a business or office to carry out the act; second, that act must be repeated in the form of a business or office.

Clause 3: Any type of brokerage or commission or agency operation, as well as the establishment of any type of facility that is created to carry out certain matters, such as facilitating real estate transactions, finding employees, providing supplies, etc.

This clause has introduced four acts as commercial acts and only one act is mentioned under the title of "enterprise".

### **Interpretation of Article 3: Ancillary (Credit) Commercial Acts**

Article 3 of the Commercial Code: "The following transactions are considered commercial by virtue of the fact that the parties or one of them is a merchant:

1. All transactions between merchants, businessmen, money changers, and banks.
2. All transactions that a merchant makes with a non-merchant for his business needs.
3. All transactions that a merchant's employees, servants, or apprentices make for the business affairs of their master.
4. All transactions of commercial companies."

This article describes ancillary commercial acts (relative or subsidiary credit). Ancillary commercial acts are acts that are inherently non-commercial, but are considered commercial because they are carried out by a merchant.

Given the application of this clause, all transactions that merchants make with each other are considered commercial and there is no need to prove that this transaction was concluded for commercial needs. However, if a merchant makes a transaction with a non-merchant, this transaction is commercial only if it is proven that it was made for the merchant's business needs.

Regarding paragraph 2, although the issuance of promissory notes and checks is not considered a primary commercial act and is covered by Article 2 of the Commercial Code, if they are issued by a merchant and for commercial needs, they are therefore considered a secondary commercial act.

Characteristics of secondary commercial acts: These acts in question must be bilateral, that is, a contract; therefore, legal events and events are not covered by this article. Commercial acts that are inherently commercial are never considered secondary commercial; rather, these are non-commercial acts that can be secondary commercial due to the fact that the parties or one of them is a merchant.

Usually, these transactions should not involve immovable property; because immovable transactions are not secondary commercial transactions either.

If the claim arises from a transaction in which one party is a merchant and the other party is a non-merchant, the criterion for the court's jurisdiction based on a commercial claim, as mentioned in Article 13 of the Code of Civil Procedure, is that the purpose of the transaction is commercial; Because this lawsuit is between a merchant and a non-merchant, and therefore, if it was made for a commercial purpose, it will be a commercial transaction. (Question of Jurisdiction, 2013)

#### **Interpretation of Article 4: Exception of Immovable Transactions**

Article 4 of the Commercial Code: "Immovable transactions are not considered commercial in any way."

If a company is formed to buy and sell immovable property, although the formation of that company can be considered a commercial company, those acts are not considered commercial. Also, if that company is a commercial company, although the company is a joint stock company and is a commercial company, its acts are not commercial. In Iranian law, buying land or an existing building to build a new building is considered a commercial act; while buying a building for the purpose of selling is not considered a commercial act; even if the legal form is a joint stock company that can also be formed for non-commercial matters (Eskini, Rubabe, Commercial Law, p. 70).

It should be noted that cases such as real estate insurance, brokerage for immovable transactions, undertaking to facilitate real estate transactions are not considered real estate transactions in principle; rather, they refer to preliminary and intermediary matters; or they refer to obligations regarding immovable property, such as insurance.

Note that Article 5 of the Apartment Ownership Law is not an exception to Article 4 of the Commercial Law, because Article 5 talks about "construction," which is a material act, but

transactions are a legal act. Therefore, the withdrawal has a subject matter. Contrary to the view of Dr. Skini, who believes that this article is an exception to Article 4. (Disagreement)

### **Interpretation of Article 5: The Commerciality of Merchants' Acts**

Article 5 of the Commercial Code: "All transactions of merchants are considered commercial unless it is proven that the transaction is not related to commercial matters."

This article expresses the commerciality of merchants' acts. That is, all transactions of merchants are presumed to be commercial, unless it is proven otherwise. Therefore, the implication is that all transactions of merchants are presumed to be commercial.

Analysis of whether the construction and acquisition of a building is commercial or intrinsic?

One of the issues that has always been disputed in Iranian judicial practice and the opinions of jurists is whether the construction or acquisition of a building or apartment, if carried out with the intention of making a profit, is considered a commercial act or not; and if the answer is yes, this commerciality is intrinsic or consequential. The answer to this question requires a careful examination of the examples of commercial acts in Article 2 of the Commercial Code, along with an analysis of the concepts of "subsistency" in Article 5 and "exclusion of immovable transactions" in Article 4.

First, it should be noted that Article 4 of the Commercial Code clearly states: "Transactions in immovable property are not considered commercial in any way." This provision seemingly excludes the construction or sale of buildings from the scope of commercial practices. However, the reality is that this rule has important exceptions that are accepted in the law itself as well as in judicial practice and the opinions of jurists.

The first exception is Article 5 of the Apartment Ownership Law, which states: "Constructing a house or apartment or a place of business for the purpose of residence or occupation or rental or sale is considered a commercial act." Contrary to some views that want to consider this article specific only to commercial companies, given the generality of the term "construction" and the lack of limitation to legal entities, it must be accepted that this provision includes any person, whether natural or legal, who constructs a building with the intention of selling or renting it. Therefore, constructing a building for commercial purposes is considered an inherently commercial act, even if it is carried out by an ordinary person.

But here comes a subtle point: is this commercial nature inherent or consequential? The answer to this question depends on the personality of the agent. If a non-merchant (for example, a teacher or doctor) decides to buy land, build a building, and sell it all at once, this act—assuming repetition and the intention to earn permanent income—can be considered commercial in nature, because it is part of the "ordinary actions of merchants" in the field of construction (Article 4 of the Commercial Code). However, if such a person does not repeat and does this work only once, this act is not considered commercial.

On the other hand, if the person is a merchant, especially a merchant who is active in the field of real estate or construction, any construction or purchase of a building that is carried out in the course of his commercial activity (even if it is a residential building or intended for personal use), based on Article 5 of the Commercial Code, will be commercial consequential. Because Article 5

states: "All acts that a merchant performs in order to conduct his business, even if they are not commercial in nature, are considered commercial acts." So, it is not the type of building, but the character of the agent and his intention that is decisive.

A clearer example:

Mr. A is a real estate businessman. To increase his company's assets, he builds a residential apartment and does not live in it, but places it in the company's investment portfolio. This act is a commercial act.

Mr. B is a teacher who buys a piece of land for the first time, builds three apartment units and sells them after a year. If this is a unique act and without the intention of repeating it, his act is non-commercial. However, if he does this act repeatedly, the case law and commercial custom will place him as a non-commercial person who performs commercial acts, within the scope of Article 4 of the Commercial Law, and his act will be commercial in nature.

Another point is the difference between building and buying a building. Buying a building even with the intention of selling is non-commercial according to Article 4 of the Commercial Law. However, building a building with the intention of selling is considered commercial according to Article 5 of the Apartment Ownership Law. This difference is based on the fact that "construction" is considered a productive and economic activity, while the mere "buying and selling" of immovable property is not considered a commercial activity unless it is carried out within the framework of a commercial enterprise and with an "enterprise" element.

Finally, it should be emphasized that Article 5 of the Apartment Ownership Law is not an absolute exception to Article 4 of the Commercial Law, but rather has a thematic derivation; because Article 4 refers to "legal transactions" of immovable property, while Article 5 deals with "construction," which is a material and productive act. Therefore, there is no conflict between these two articles, but each applies in its own field.

Consequently, the construction of a building with the intention of trading can be both commercial in nature (in the case of a non-trader who is professionally active) and commercial in nature (in the case of a registered trader in the field of construction). However, the acquisition or purchase of a building, even with the intention of selling, is not commercial in itself, unless it is carried out within the framework of a continuous commercial activity and with an element of "enterprise".

## Conclusion

A review of Articles 1 to 5 of the Commercial Code, as well as related laws such as the Apartment Ownership Law, shows that determining whether a building is commercial cannot be easily deduced from a single rule, but rather requires a combined analysis of factors such as the personality of the actor (merchant or non-merchant), the intention to perform the act (profit or personal use), and the type of activity (construction versus mere purchase). Hence, the construction of a building for the purpose of sale or rental, if carried out by a person with a professional activity in the field of construction, is considered an inherently commercial act; while the same act, if carried out by a registered merchant, would be a commercial act pursuant to Article 5 of the Commercial Code. In contrast, the purchase or sale of immovable property, despite the intention to make a profit, remains non-commercial due to the express nature of Article 4 of the Commercial Code, unless it is carried out within the framework of a commercial enterprise

and with the element of “business”. These findings emphasize that Iranian commercial law emphasizes economic intent and individual behavior in the commercial environment, rather than focusing on the essence of the act. Ultimately, clarifying these criteria will not only help reduce ambiguity in judicial practice, but also provide legal security for all citizens and economic actors.

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هجدهمین کنفرانس بین المللی پژوهش های نوین در روانشناسی، علوم اجتماعی، علوم تربیتی و آموزشی

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<http://icpse.ir>  
[info@icpse.ir](mailto:info@icpse.ir)

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