

## Circular

**Istanbul, 20 January 2017**

### Circular No: 8

**Subject:** Council of Ministers Decision setting the foreign daily allowance amounts to be applicable in 2017 published.

The foreign daily allowance amounts to be applicable as of 1 January 2017 have been set through the Council of Ministers Decision no.2016/9715 published in the Official Gazette dated 20 January 2017.

Pertaining to that, to be applicable for employees with gross wage amount over 2.416,15 TL, foreign daily allowance amounts exempt from income tax to be applicable as of 1 January 2017 are provided within the table attached to our circular.

Also, the matters outlined below should be taken into account on implementation of foreign daily allowance:

- Amount of daily allowance specific to that country is taken as basis for the length of stay at each country concerning the temporary foreign assignments, journeys and presence covering more than one country.

- For the first 10 days of international travels and stays, amounts indicated in the table attached to our circular could be paid up 50 % more.

Countries	Daily allowance amount	Currency	Countries	Daily Allowance Amount	Currency
USA	182	USD	Switzerland	283	Swiss franc
Germany	164	Euro	Italy	152	Euro
Australia	283	Australian Dollars	Japan	31.405	Japanese yen
Austria	166	Euro	Canada	244	Canadian Dollars
Belgium	161	Euro	Kuwait	50	Kuwait Dinar
Denmark	1.238	Danish Krone	Luxemburg	161	Euro
Finland	148	Euro	Norway	1.193	Norwegian Krone
France	160	Euro	Portugal	155	Euro

Netherlands	156	Euro	Saudi Arabia	617	Saudi Arabian Riyali
UK	115	Sterlin	Greece	158	Euro
Ireland	155	Euro	Kosovo	123	Euro
Spain	158	Euro	Other EU countries	127	Euro
Sweden	1.359	Swedish Krona	Other countries	157	USD

*Our explanations provided above include general information on the issue. No responsibility can be claimed against EY and Kuzey YMM ve Bağımsız Denetim A.Ş. due to the implications arising from the context of this document or emerging with respect to its context.*

Best Regards,

KUZEY YMM VE BAĞIMSIZ DENETİM A.Ş.