

## Circular

18 January 2024

Circular No: 17

**Subject: Presidency Decree determining the overseas daily allowance amount to be applied for 2024 has been published.**

Overseas daily allowance amounts to be applicable as of January 1, 2024 are determined according to Presidency Decree numbered 8104 published on Official Gazette dated January 18, 2024.

Accordingly, the overseas daily allowance amounts exempt from income tax to be applied as of January 1, 2024, valid for employees whose gross monthly amount is more than 19,137.36\* TRY, are called to your attention in the table attached to our circular.

In addition, the following issues should be taken into account in terms of overseas daily allowance implementation:

- In terms of temporary overseas travels and accommodations covering multiple countries, daily allowance amount regarding related country for staying periods in each countries is taken as basis.
- For the first 10 days of overseas travel and residence period, amounts which are demonstrated attached to our circular can be paid as 50% more.

*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.