

## Circular

**Istanbul, 4 July 2019**

**Circular No: 63**

**Subject: Daily allowance amounts applicable abroad and domestically that are exempt from income tax (01.07.2019-31.12.2019).**

Coefficients to be applied in the period of 01.07.2019-31.12.2019 within the scope of articles 5 and 8 in the fourth term joint agreement published in the Official Gazette dated 25 August 2017 have been identified.

The table containing tax-exempt daily allowance amounts domestically applicable and new income tax brackets calculated using the mentioned coefficients is provided below (Table 1).

**Table 1:**

<b>Monthly gross amount (TL)</b>	<b>Daily allowance amount exempt from income tax</b>
3.482,61 and more	61,50 TL
3.457,69 - 3.482,60	51,60 TL
3.153,08 - 3.457,68	48,15 TL
2.765,39 - 3.153,07	45,20 TL
2.293,94 - 2.765,38	39,85 TL
2.293,93 and less	38,75 TL

Also, please find the foreign currency denominated amounts for daily allowances applicable abroad, identified through the Presidential Decision series no. 714 published in the Official Gazette dated 7 February 2019 within the attachment of our circular (Table 2).

**Table 2:**

<b>Countries</b>	<b>Daily Allowance Amount</b>	<b>Currency</b>	<b>Countries</b>	<b>Daily Allowance Amount</b>	<b>Currency</b>
USA	182	USD	Switzerland	283	Swiss Frank
Germany	164	Euro	Italy	152	Euro
Australia	283	Australian Dollar	Japan	31.405	Japanese Yen
Austria	166	Euro	Canada	244	Canadian Dollar
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
Holland	156	Euro	Saudi Arabia	617	Saudi Arabian Riyal
England	115	Pound	Greece	158	Euro
Ireland	155	Euro	Kosovo	123	Euro
Spain	158	Euro	Other EU Countries	127	Euro
Sweden	1.359	Swedish Krone	Other Countries	157	USD

Additionally, matters provided below should be paid attention concerning the implementation on allowances for travels abroad:

- On temporary assignment travels and stays abroad covering more than one country, the allowance amount specific to the related country should be taken into account for stays in each country.

- For the first 10 days within the total foreign travel and stay period, amounts disclosed on the table attached to our circular may be paid 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.