

## Circular

Istanbul, 1 February 2021

Circular No: 11

**Subject: Presidential Decision setting the foreign daily allowance amounts to be applied in 2021 published.**

Foreign daily allowance amounts to be applied as of 1 January 2021 have been identified through the Presidential Decision no.3468 published in the Official Gazette dated 30 January 2021.

Accordingly, for employees with a gross monthly wage over TL 4.169,88, tax-exempt daily allowance amounts to be applied from 1 January 2021 is presented to your attention in the table attached to our circular.

Furthermore, matters to take into account concerning the foreign daily allowance implementation are indicated as below:

-Amount of daily allowance specific to that country is taken as basis for the length of stay at each country concerning the temporary foreign assignment, 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.

*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.