

## Circular

11 January 2022

Circular No: 7

**Subject: Overseas daily allowance amounts are determined according to Presidency Decree numbered 5090 published on Official Gazette dated January 11, 2022.**

Accordingly, as of applicable for employees having a gross wage more than TRY 5,784.43, overseas daily allowance amounts exempted from income tax, which shall be applied as of January 1, 2022, 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.
- Amounts demonstrated in table attached to our circular can be paid 50% more for the first 10 days of overseas travel and accommodation period.

*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.