

10 January 2023

Circular No: 7

Subject : Presidency Decree determining the overseas daily allowance amount to be applied for 2023 has been published.

Overseas daily allowance amounts are determined according to Presidency Decree numbered 6656 published on Official Gazette dated January 10, 2023.

Accordingly, the overseas daily allowance amounts exempt from income tax to be applied as of January 1, 2023, valid for employees whose gross monthly amount is more than 9,773.56* 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 country 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.

Countries	Allowance amount	Currency	Countries	Allowance amount	Currency
USA	182	US Dollars	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	Kuwaiti dinar
Denmark	1.238	Denmark Krone	Luxembourg	161	Euro
Finland	148	Euro	Norway	1.193	Norwegian krone
France	160	Euro	Portugal	155	Euro
Netherlands	156	Euro	Saudi Arabia	617	Saudi Arabia riyal
England	115	British 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	US Dollars

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.