

Circular

11 July 2023

Circular No: 82

Subject: Domestic and abroad daily allowance amounts exempted from income tax (01.07.2023-31.12.2023).

Civil servant coefficients which shall be applied in 01.07.2023-31.12.2023 in scope of articles 5 and 8 of Public Officials Arbitration Board Decision published on Official Gazette dated August 25, 2021 have been determined.

The table demonstrating the new income brackets calculated through using domestic daily allowance amounts exempted from income tax and above coefficients required to be applied in the same period. (Table 1).

On the other hand, foreign currency amounts of overseas daily allowances determined according to Presidency Decree numbered 6656 published on Official Gazette dated January 10, 2023 is attached to our circular. (Table 2).

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.