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SUBJECT: Brackets Related to the Daily Pay for Domestic and Abroad Duties Exempt from the Income Tax and Changes Caused by Domestic Travel Allowance Amounts

On the 24/2th Article of income tax law, by the corporations which are beyond the scope of the numbered 6245 expense law given to board director and its administrator and supervisors, liquidators and service officers (included every contract employee that depends on or not to the expense law) that the part not exceed highest level of daily wages given by the government or given the daily wages to the monthly same level public servant of daily wages given response to the food and staying expenses and real whole travel expenses are tax free as to exceeding part is taxable, was ensured.(Income tax is not calculated for Liaison Offices)

On the other side, on the 138 serial no income tax notification, in case of paid daily wages to the service element except actual food and staying expenses by corporations which are beyond the scope of expense law was explained that this whole have to be taxed as fee.

On 33th Article of Expense Law, daily wages amount that will be given in domestic are going to be determined every year with budgetary law, also on 34th Article of expense law that amount of foreign daily wages determining has been ensured by council of ministers proposal of department of finance and as from financial year according to destination country, public servant and servant's salary or salary fee amounts and quality of duty.

With the 27998389-010-06-02-66 numbered Decree of Ministry of Finance January 03, 2017 dated Official Gazette, officers salary coefficients are determined as below;

Period	01.01.2017 – 30.06.2017
Salary Coefficient	0,096058
Base Salary Coefficient	1,503595
Perquisite Coefficient	0,030462

Accordingly the table to be used for calculating domestic travel allowances and abroad per diems for the first 6 months of the Year 2017, has been changed as follows:

1) Domestic Travel Allowance Amounts in between 01 January 2016 – 30 June 2016 Period

Gross Salary Range (TL)	Amount of Daily Pay Exempt from Taxes (TL)
2.416,15 and more	57,50
2.398,86 - 2.416,14	48,25
2.187,53 - 2.398,85	45,00
1.918,57 - 2.187,52	42,25
1.591,49 - 1.918,56	37,25
1.591,48 and less	36,25

2) Table for Calculation of Per Diems for Abroad Visits in Between 01 January 2017 – 30 June 2017

The table is determined according to the 2014/437128 numbered Council of Ministers Decision dated on 01.01.2015. Accordingly below amounts are applicable for the workers whose gross salary range is 2.416,15 TL and more.

(GROSS SALARY RANGES - TL)	
USA (USD)	182
Germany (Euro)	164
Australia (Australian Dollars)	283
Austria (Euro)	166
Belgium (Euro)	161
Denmark (Danish Kroner)	1.238
Finland (Euro)	148
France (Euro)	160
Holland (Euro)	156
Great Britain (Sterling)	115
Ireland (Euro)	155
Spain (Euro)	158
Sweden (Swedish Kroner)	1.359
Switzerland (Swiss Franc)	283
Italy (Euro)	152
Japan (Japanese Yen)	31.405
Canada (Canadian Dollar)	244
Kuwait (Kuwait Dinar)	50
Luxembourg (Euro)	161
Norway (Norwegian Kroner)	1.193
Portugal (Euro)	155

Saudi Arabia (Saudi Arab Riyal)	617
Greece (Euro)	158
Other EU Countries (Euro)	127
Other Countries (USD)	157

Please kindly be informed that expenses are given for the food expenses, staying expenses and travel expenses during the travel. If these expenses are paid by the employer the expense will lose its property and it is going to be a benefit for the employee.

Yours Very Truly

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