

## Turkey Announced Income Tax General Communiqué (Serial No: 311)

6 Jul 2020

Income Tax General Communiqué (Serial No: 311) ("**Communiqué**"), which provides clarifications regarding (i) amendments made in the Income Tax Law Number 193 with the Law Number 7194 on the Digital Service Tax Law and Amendments to Certain Laws and to the Decree-Law Number 375 and (ii) other issues in the Income Tax Law Number 193, was published in the Official Gazette numbered 31137 on 27 May 2020, being effective from the same date.

The Communiqué explains the following matters:

- Exemption on self-employment income and limits of an exemption,
- Exemption on benefits provided by employers to employees on transportation to the workplace,
- Exemption regarding fees paid to the amateur sports competition referees,
- Setting-off of expenses and amortization regarding automobiles from a tax basis,
- Taxation at selling off of the securities and participation shares, acquired with foreign currency brought to Turkey, by non-resident taxpayers (including legal persons),
- Taxation of salary income,
- Taxation of the attorney's fee paid to the lawyer of the counterparty in accordance with the Enforcement and Bankruptcy Law and the Attorneys Law and withholding tax
- Income tax tariff,
- Taxation of the salaries and the payments deemed as salary paid to the athletes.

Please see this [link](#) for the full text of the Communiqué. (Only available in Turkish).

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