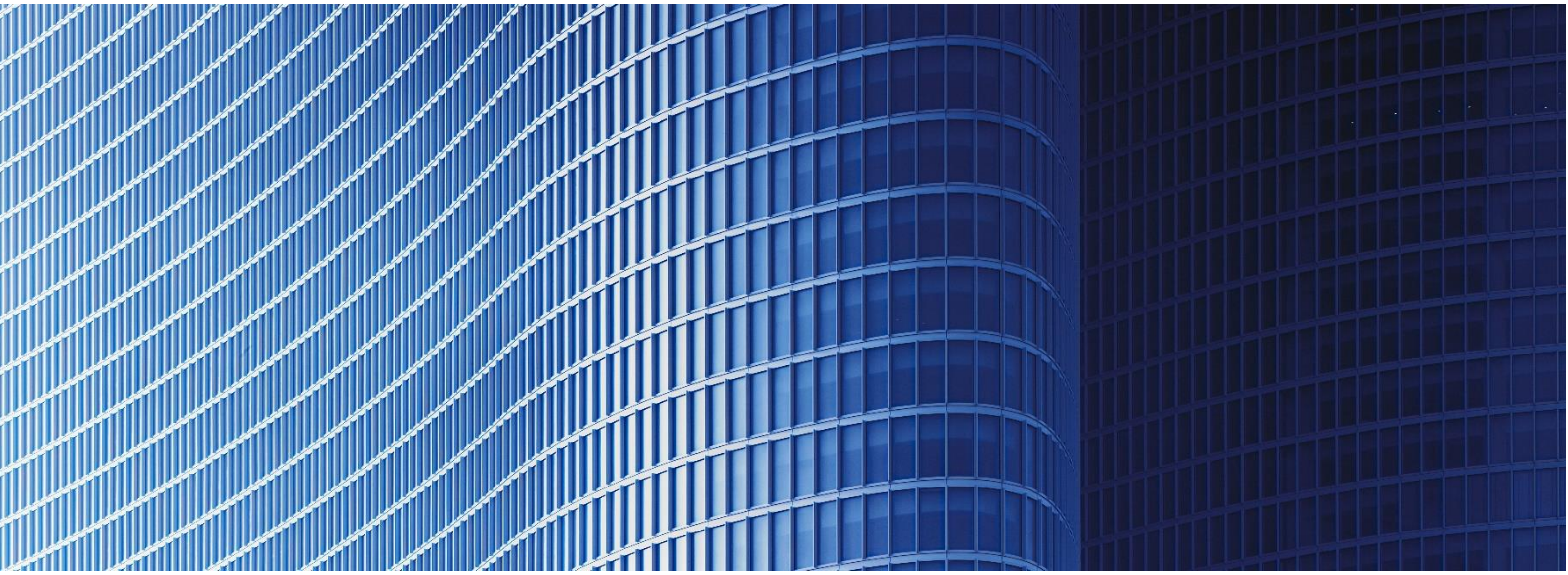

CIRCULAR NO: 2026/135eng. **July 6, 2026**

COMMUNIQUÉ EXPLAINING THE SALARY EXEMPTION FOR PERSONNEL EMPLOYED AT QUALIFIED SERVICE CENTRES HAS BEEN PUBLISHED

Under subparagraph (20), added to the first paragraph of Article 23 of the Personal Income Tax Law (ITL) by Law No. 7582, the portion of the salaries of qualified service personnel employed at qualified service centres not exceeding three times the gross minimum wage was exempted from income tax.

Income Tax General Communiqué (Serial No. 334), published in the Official Gazette dated 4 July 2026 and numbered 33300, provides the following explanations regarding the application principles of the income tax exemption granted for the salaries of qualified service personnel.

1. Scope of the Exemption

All payments qualifying as salary (monthly salary, overtime pay, bonuses, premiums, etc.) are covered by the exemption. As a general rule, the exemption threshold is set at **three times the gross minimum wage**. However, for qualified service centres operating in industrial zones established under Law No. 4737 on Industrial Zones and approved by the President based on the level of foreign investment in the relevant zone, as well as qualified service centres operating in the Istanbul Financial Centre under a participant certificate, the upper threshold will be applied as **five times the gross minimum wage**. The President is authorised to amend or increase these multipliers.

2. Conditions for Benefiting from the Exemption

The employee must qualify as **qualified service personnel employed at a qualified service centre** as defined under Law No. 4875 on Foreign Direct Investments. The exemption applies only up to the specified thresholds (three or five times the gross minimum wage); salary payments exceeding these amounts will be taxed in accordance with the general provisions.

3. Implementation of the Exemption

The Communiqué includes examples illustrating how the exemption amount is to be calculated. In general terms, after crediting the income tax attributable to the minimum wage against the income tax calculated on the portion exceeding three (or five) times the gross minimum wage, the remaining amount must be declared and paid by the employer to the relevant tax office in the following month through the Withholding and Premium Service Return. Salary payments exempt from income tax will also be **exempt from stamp tax**. Payments exceeding the exemption threshold will be subject to both income tax and stamp tax.

4. Effective Date

The Communiqué entered into force on 4 July 2026.

Yours sincerely,

DENGE İSTANBUL YEMİNLİ MALİ MÜŞAVİRLİK A.Ş.

(*) The remarks in our circulars are for information purposes only. We recommend that the opinion and support of a qualified counsellor be sought before taking final action on questionable matters. Our company shall not be held responsible for any damages to be incurred as a result of transactions to be made solely on the basis of the statements in our circular.

(**) For opinions, criticism and questions about our circulars, please contact our experts below.

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