

## Employment of Foreigners in Turkey

Foreign capital entities in Turkey can employ foreign personnel in Turkey, provided that the work permits are obtained from the Ministry of Labour and Social Security.

Individuals who want to work in Turkey must first apply for a visa at Turkish embassies in their home countries, unless employer-specific “facilitations” apply. To obtain a work permit from the local authorities, a prospective employee must present a valid residence permit and a completed work permit application signed by the future employer.

A real person will be considered as fully tax liable if they are a Turkish citizen or a resident of Turkey. In this regard, foreign nationals who have been living in Turkey for a period of more than six months will be considered to be a resident in Turkey. These people are fully liable for the income tax and obliged to pay it on all sources of income.

Double taxation agreements may exist between Turkey and the country of which the employee is a resident. In that case, the provisions of any relevant treaties will be applied.



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