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# ***Global Mobility Services: Taxation of International Assignees – Turkey***

*People and  
Organisation*

*Global Mobility  
Country Guide*



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**Last Updated: June 2018**

This document was not intended or written to be used, and it cannot be used, for the purpose of avoiding tax penalties that may be imposed on the taxpayer.

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Additional Country Folios can be located at the following website:  
**Global Mobility Country Guides**

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# ***Introduction:*** International assignees working in Turkey

This folio was prepared by PricewaterhouseCoopers to provide foreign nationals who will work in Turkey with a broad view of tax laws. It reflects the current tax law and practice in Turkey as of January 2018.

This folio is not intended as a comprehensive or exhaustive study, but merely as an explanatory guide. We would strongly recommend readers to seek professional advice before making any decisions.

For further information, please contact the PricewaterhouseCoopers office in Turkey (see Appendix G)

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# ***Step 1:***

## **Understanding basic principles**

### ***The scope of taxation in Turkey***

1. As a foreign national sent to work in Turkey you will generally be liable to taxation whether you are considered as resident or non-resident. If you are considered to be resident, tax will apply to your world-wide income and you will be treated as a full taxpayer. If you are considered to be non-resident you will only be taxed on your Turkish source income and treated as a limited taxpayer. There is no special tax regime for expatriates.

### ***The tax year***

2. The Turkish tax year is a calendar year.

### ***Methods of calculating tax***

3. Income tax is levied on taxable income at progressive rates after certain deductions and allowances.

### ***Husband and wife (family income)***

4. A husband and wife are required to submit separate tax returns for their individual earnings.
5. Allowances are granted to both husband and wife and are not transferable between spouses if income is

insufficient to utilize the full allowance.

### ***Determination of Residence***

6. For tax purposes an individual is considered resident if his legal residence is in Turkey or if he stays in Turkey uninterruptedly for more than six months in a calendar year. Temporary departures are not considered as interruption. In general, those who stay in Turkey for more than six continuous months exclusively for the fulfilment of specific and temporary assignments are not considered as resident and they will still be treated as limited taxpayers.

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# Step 2:

## Understanding the Turkish tax system

### *The taxation of employment income*

7. Taxable employment income includes all amounts whether in cash or in kind arising from an office or employment in Turkey. Apart from salary, bonuses and commissions, overseas adjustments, cost of living allowances, housing allowances, education payments and home leave payments would be included within employment income.
8. Earnings will normally be assessed on a receipt basis and therefore clearance should be obtained to ensure that bonuses paid in respect of employment carried out before arriving in Turkey will not be taxed in Turkey. The payment of bonuses following the departure from Turkey may still render the bonus liable to Turkish tax as it relates to services performed in Turkey.

### *Wage withholding tax*

9. When you come to Turkey, your employer or the person to whom your services have been made available will be responsible for withholding

tax from your earnings, if your salary is paid either directly or indirectly via the Turkish payroll. Please refer to the "Tax Returns" section for personal filing requirements.

### *Business expenses*

10. Any unreimbursed items such as business related travel or business entertainment expenses are not deductible from employment income.

### *Nonbusiness expenses*

11. Private insurance premiums are deductible from taxable income up to a specified limit, providing premiums are paid to a Turkish resident insurance company. The personal contributions to private retirement plans are not deductible from taxable income as of January, 2013, but a 25% state contribution is added to the self contributions that is subject to certain limits. This contribution is not available for foreign nationals.
12. Tax deductions for contributions paid by Turkish employers on behalf of

employees to approved pension scheme within Turkey are also allowed within special limits.

13. A Minimum Living Allowance (MLA) is available for resident wage-earners. The MLA is calculated as a percentage of the annual minimum wage applicable at the beginning of the related year, depending on the household composition of the taxpayer, and is offset against his/her tax payable.
14. Individuals paying their taxes via annual tax returns can deduct their documented health and education expenses incurred in Turkey by themselves and their families, from income declared on the tax return. This deduction cannot exceed 10% of the income tax base.

### *Equity based employee incentive plans*

15. Turkish tax laws do not contain specific provisions regarding the taxation of employee share incentive plans in Turkey. Therefore, any benefits granted to the employees under these plans

are subject to the general principles of the local legislation.

16. The administrative aspects, security registration requirements for the employer and timing of taxation vary based on the structure and characteristics of each plan. Therefore, professional advice should be sought before implementation.

### ***Taxation of self-employment income***

17. There may be some restrictions on self-employment activities of foreign nationals in Turkey. Profits or gains from trades, professions or vocations, which are carried out within Turkey, are subject to tax whether or not the individual is resident. If resident in Turkey, a liability may arise on such profits or gains even if the trade or profession is conducted abroad. Professional advice should be taken at the earliest possible stage.

### ***Taxation of investment income***

18. In general, investment income arising anywhere in the world is taxable if you are resident in Turkey, regardless of whether or not such income is remitted to Turkey.

19. For nonresidents, taxable investment income includes interest, dividends and capital gains on funds invested in Turkey, as well as rental income from real estate or other assets located in Turkey. However, certain exemptions and adjustments may apply for both residents and nonresidents.

### ***Capital gains taxation***

20. Gains on the sale of shares that are traded on the Turkish Stock Exchange are exempt from taxation, provided that they have been held for longer than one year. Gains on the sale of shares in Turkish resident companies are also exempt from taxation, provided that they have been held for longer than two years. The first TL 12.000 of capital gains generated in 2018 are exempt from tax, excluding gains generated from sale of marketable securities or the other capital market instruments. Residents and non-residents are taxed on investment income at the same rates.

### ***Social security taxes***

21. All employees must belong to a social security scheme which includes insurance for work-related accidents and occupational diseases, sickness, pregnancy, disability, old age and death.

Contributions as a percentage of gross salary are payable individually by employees and employers. Employee contributions are deductible in determining taxable income. Currently, employees pay 14% and employers pay 20.5% up to an upper earning level of TL 15,221.40 per month between 1 January 2018 and 31 December 2018.

22. A foreign national who is covered under the compulsory social security system of his/her home country (that has a social security agreement in force with Turkey or party to the European Convention on Social Security) is not required to pay Turkish social security premiums, provided a certificate of coverage is filed with the local social security office. If the employee is not subject to foreign social security, full contributions would generally be imposed.
23. Employees who are assigned to Turkey by an organization which is located in a country with which Turkey has no bilateral social security agreement are exempted from social security contributions for 3 months, if the employees are able to prove that the mandatory social security contributions are paid in their home country with a document

provided by local social security authorities attested by the sending country's representative in Turkey.

### **Unemployment contributions**

24. State governed unemployment insurance premiums are calculated over an upper earnings level of TL 15,221.40 per month between 1 January 2018 and 31 December 2018.

The premiums are paid by the employee, employer and the State at the following rates:

- Employee - 1%;
- Employer - 2%;
- State - 1%.

25. Foreign nationals qualify for this insurance provided that no certificate of coverage or document obtained from local social security authorities is in place, or

following the three month exemption period, if such exemption can be claimed using home country social security coverage consulate approved documentation, for non-totalization countries. Needless to say, if this document cannot be obtained, the individual would be subject to social security from day one.

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# **Step 3:**

## **What to do before you arrive in Turkey**

### ***Work and residence permits***

26. Foreign national individuals to be employed in Turkey need a work permit and a work visa in order to be eligible to work and reside in Turkey.
27. The first step to be completed in order to obtain the authorization to work in Turkey is to apply for a work visa to the Turkish representatives in the country of residence or citizenship. Within 10 days following the work visa application, the work permit application must be filed with the Ministry of Labor by the employer. After the work permit is issued, the employee should visit the Turkish Representative to whom the work visa application is made and obtain the work visa. The residence address must be informed with the authorities within 20 days following the entrance to Turkey. Foreign nationals holding Turkish resident permits with a minimum validity of 6 months would not need work visas providing certain conditions are met. Work

permit applications are filed with the Ministry of Labor by a local employer.

28. The authority is to provide an outcome for the work permit application within 1 month. Due to the fact that professional services such as engineering, city planning and architecture are carefully regulated, the work permit applications for foreign nationals holding one of these degrees may differ from the regular work permit applications and may take up to a year.

Such individuals may be granted with a pre-approval to work for 1 year without conducting these technical activities.

29. For family residence permit applications, it is recommendable to have apostilled copies of marriage certificate, birth certificates of the children and home country criminal records of the family members before coming to Turkey.

### ***Secondment and employment contracts***

30. It is important to decide whether it would be worthwhile having a separate employment contract for duties to be performed wholly outside of Turkey, so that the earnings from that employment would not be taxable, if you are nonresident in Turkey.

### ***Remuneration Packages***

31. Before moving you will want to ensure that satisfactory arrangements are made to cover any extra expenses which you may incur through living in Turkey. As explained, most of the allowances that you may receive because of your assignment in Turkey are likely to be taxable. You may, also, want to ensure that if you are remaining in the pension plan of your non-resident employer, the details of the plan have been reviewed with professional advisers as there is a potential risk that should your pension plan not qualify: not only will your own contributions be non-

deductible but your employer's contributions will constitute taxable income in your hands.

### ***Transferring funds***

32. If you are considered a resident of Turkey you will be taxable on your worldwide income whether or not remitted to Turkey. It therefore does not matter whether you remit funds to Turkey prior to your taking up residence or not.

### ***Importing personal possessions***

33. In scope of the Turkish Customs Law, personal goods to be released for free circulation by natural persons, such as:
34. Motor vehicles or vehicles used for special transportation, which were not older than three years at the date of their purchase, and owned by natural persons who have transferred their settlements to the Customs Territory of Turkey.
35. Any used household belongings of the natural persons who have transferred their settlements to the Customs Territory of Turkey,

36. Dowry of the persons who have moved their settlements to Turkey by marrying or to marry a Turkish resident,

37. Households temporarily or permanently brought by natural person's resident outside Turkey, in order to be used in the residences they have bought or rented in Turkey.

38. Non-commercial goods belonging to passengers are exempted from customs duties under specific conditions.

39. Before you arrive in Turkey bear in mind that possession of certain items may be prohibited or restricted. These include the more obvious items such as firearms, explosives, and drugs.

40. You may bring certain personal belongings into Turkey without paying any customs duties and some of them by submitting a letter of guarantee under the Temporary Importation Regime. You may bring your personal belongings along with you or these goods can be sent one month before or one month after your arrival to Turkey.

41. You may bring your used household goods in order to use them in your purchased or rented house in Turkey and they will be exempt from customs duties. In case you will stay in rented accommodation, the duration of the rent contract should be at least twenty-four months. You may bring your vehicle for personal use under the Temporary Importation Regime. It is worth noting that goods under the Temporary Import Regime cannot be leased, lent or left to the use of another person and cannot be sold.

42. In order to clear your goods from Customs, you need to submit your work and residence permit together with a letter of guarantee from a bank (for goods to be imported under temporary import regime) and a letter from your employer stating the duration of your stay.

43. We would recommend that you employ a shipping agent, customs broker, experienced in removals to Turkey to handle all Customs documentation.

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# ***Step 4:***

## **What to do when you arrive in Turkey**

### ***National social security***

44. The registration procedures for the social security scheme should be completed by your employer before the start of your employment. You will be required to complete a commencement of employment form and the employer is required to file it with the local social security office within the indicated period. Then you will be allocated a social security number. Your contributions will be withheld by the employer.

### ***Establishing residence***

45. The Turkish tax authorities will regard you as resident as soon as you have indicated your intention to become resident, assuming that you remain resident for the requisite period. If you do not wish to be considered resident, then great care will need to be taken with regard to the duration of your stay in Turkey.

### ***Car registration, licensing and insurance***

46. You must register and license your vehicle, if your stay in Turkey will exceed the tourist

visa period which is 90 days in 180 days period, even if you have been relieved from the payment of import duty and tax.

47. The obligation to convert foreign driving licenses into Turkish driving licenses in order to drive after six months in Turkey came into force as of 1 January 2017. Accordingly, the foreign citizens who plan to drive in Turkey are obliged to convert their foreign driving licenses into Turkish driving license after staying in Turkey for more than an uninterrupted 6 month period.

# Step 5:

## What to do at the end of the year

### Tax returns

48. Income tax returns for the year are issued by the Ministry of Finance after the end of each tax year to be filed within the period between 1-25 March of the following year. Taxpayers are required to complete the returns and compute their tax liabilities.
49. However, an annual tax return is not required for income from one or more of the following sources:

### Residents

- Income & earnings below the applicable exemption thresholds;
- Employment income received from a single employer, which has already been subject to tax through payroll withholdings in Turkey;
- Employment income received from multiple employers, providing salaries received from the second and consecutive employers do not exceed TL 34,000 in 2018 and where such income has already been taxed through withholdings in Turkey;

- Income from movable assets and income from immovable property, providing such income has already been taxed through withholdings in Turkey and does not exceed in aggregate the declaration limit for the year (TL 34,000 in 2018);
- Income from movable assets and immovable property, which has not been taxed through withholdings and is not subject to exemption, providing that such income does not exceed TL 1,800 in 2018;
- Interest, capital gains derived from the disposal of shares, government bonds and/or T-bills via intermediary institutions, providing that such income has already been taxed through withholdings in Turkey.

### Nonresidents

- Any non-Turkish source income;
- Employment income, self-employment income, income from movable assets and immovable property and other earnings and revenues, providing such income, earnings and revenues have

been subject to tax in Turkey through withholdings;

- Additionally, under the bilateral tax treaties of Turkey, employment income of a nonresident individual may be exempt from Turkish income tax if the following conditions are met:
  - The individual is present in Turkey for less than 183 days in a calendar year (in some treaties, any continuous period of 12 months);
  - Salary is paid by or on behalf of a nonresident employer; and
  - Salary is not borne by a permanent establishment or a fixed base the employer has in Turkey.
  - Individual is treated as tax resident in treaty country.

### Tax exemptions

50. The following income is exempt from taxation in the 2018 calendar year:

- The first TL 27,000 of incidental gains;
- Capital gains on disposal of shares of Turkish resident companies provided that they have been held at least for two years after acquisition;
- Capital gains on disposal of shares of Turkish resident companies and that are traded on Turkish Capital markets provided that they have been held for at least one year after acquisition;
- Under some circumstances, the first

TL 4,400 of the annual rent income of residents, providing the underlying property has been let as accommodation

- The first TL 12,000 of capital gains excluding gains generated from sale of marketable securities or other capital market instruments.

### ***Filing***

51. A tax return has to be filed within 1-25 February in the following year, if income is derived exclusively from trade activities subject to the simple method of taxation and within 1- 25 March in all

other cases. No extensions are available.

### ***Tax payments***

52. The payment of tax, when a return is filed, is made in two equal instalments; in the month of filing and in the 4th month thereafter. Taxpayers filing their returns for their commercial or professional incomes are obliged to pay advance income tax at 15% of their quarterly income by filing an advance tax return by the 14th of the second month following the end of related quarter. The related tax is payable by the 17th of the filing month.

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# ***Step 6:***

## **What to do when you leave Turkey**

### ***Important points to remember***

53. You should complete a final tax return and file within the tax office within 15 days prior to your departure. After the settlement of your taxes, your registration with the tax office should be cancelled. Note that, this is not required for individuals who do not have a filing liability.
54. From the date that you leave Turkey you will be regarded as nonresident. Any income, which is earned from your employment in Turkey that is paid to you after departure will be subject to Turkish tax, unless otherwise stated in a tax treaty.

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# Step 7:

## Other matters requiring consideration

### *Possession of real estate in Turkey*

55. Requests of foreign national individuals to own real estate in Turkey are assessed on the basis of the reciprocity principle. In other words, citizens of countries, which allow Turkish citizens to own property therein, are permitted to own real estate in Turkey. Legal (de jure) and actual (de facto) circumstances are required to be considered in the implementation of reciprocity principle. For the countries which do not permit foreigners to acquire immovable within their boundaries, the existence of reciprocity principle shall be considered in the event they grant the same immovable

acquisition rights to the Turkish citizens as well as their own citizens.

56. The application for the title deed can be made in person or via a representative holding the appropriate power of attorney. If the application is made in person, during the application process it will be necessary to provide a translated and notarized copy of a valid ID or passport granted by the state of citizenship.

### *Property tax*

57. Property tax is calculated in respect of each property at the tax value set at the year of acquisition, which is then revalued annually with the

half of the revaluation rate announced by the Ministry of Finance. The rate of the tax on the taxable values of buildings is 0.1% if the building is used as residence and 0.2% for workplaces. The rate of tax on the taxable values of property in lands is 0.3%. These rates will be doubled in metropolitan areas.

### *Scope of Tax Planning*

58. Professional advice may help to reduce your Turkish tax burden and may also save tax in your home country. It is therefore important that before coming to Turkey you seek detailed professional advice.

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# ***Appendix A:***

## **Accommodation - tax implications**

### ***Accommodation rented by an employee***

59. If you rent accommodation in your own name and if all or any part of the rent is directly paid by employer further discussion is required regarding the applicability of withholding tax or reimbursed to you, it is taxable in your hands as a benefit in kind. If rent is

directly paid by employer, further discussion is required regarding the withholding tax obligation that may trigger an additional tax burden.

### ***Accommodation rented by an employer***

60. If the employer rents the accommodation in its own name, withholding tax may become due on the rent payments at the rate of 20%. In such case, the total cost to the company including this withholding tax would be taxable in your hands as part of your remuneration package.

# Appendix B:

## Turkey income tax rates on individuals 2018

The tax rates and brackets applicable for **employment income** earned in calendar year 2018 are as follows (in TL):

Taxable income over	Not over	Tax on lower amount	Percentage on excess
0	14,800	0	15%
14,800	34,000	2,220	20%
34,000	120,000	6,060	27%
120,000	And above	29,280	35%

The tax rates and brackets applicable for **personal income apart from salary income** earned in calendar year 2018 are as follows:

Taxable income over	Not over	Tax on lower amount	Percentage on excess
0	14,800	0	15%
14,800	34,000	2,220	20%
34,000	80,000	6,060	27%
80,000	And above	18,480	35%

# Appendix C:

## Double-taxation agreements

***Countries with which Turkey currently has treaties on the prevention of double taxation:***

Some of the withholding tax rates are reduced in bilateral tax treaties.

Albania	Germany	Malta	Slovenia
Algeria	Greece	Mexico	Spain
Austria	Hungary	Moldova	South Africa
Australia	India	Mongolia	Sudan
Azerbaijan	Indonesia	Montenegro	Sweden
Bahrain	Iran	Morocco	Switzerland
Bangladesh	Ireland	New Zealand	Syria
Belarus	Israel	Norway	Tajikistan
Belgium	Italy	Oman	Thailand
Bosnia Herzegovina	Japan	Pakistan	The Netherlands
Bulgaria	Jordan	Peoples Republic of China	Tunisia
Canada	Kazakhstan	Poland	Turkish Republic of Northern Cyprus
Croatia	Kosovo	Portugal	Turkmenistan
Czech Republic	Kuwait	Qatar	Ukraine
Denmark	Kyrgyzstan	Republic of South Korea	United Arab Emirates
Egypt	Latvia	Romania	United Kingdom
Estonia	Lebanon	Russia	United States of America
Ethiopia	Lithuania	Saudi Arabia	Uzbekistan
Finland	Luxembourg	Serbia	Yemen
France	Macedonia	Singapore	Brazil
Georgia	Malaysia	Slovakia	

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# *Appendix D:*

## Social security reciprocal agreements

Reciprocal social security agreements have been concluded with the following countries:

Albania	Czech Republic	Luxembourg	Serbia
Austria	Denmark	Macedonia	Slovakia
Azerbaijan	France	Montenegro	Sweden
Belgium	Georgia	Norway	Switzerland
Bosnia Herzegovina	Germany	Quebec	The Netherlands
Canada	Italy	Republic of South Korea	Turkish Republic of N. Cyprus
Croatia	Libya	Romania	United Kingdom

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# *Appendix E:*

## Social security rates in Turkey 2018

Rates currently applied are as follows:

	Employee	Employer
Work-related accidents, illness and maternity	-	2.0%
Health insurance	5%	7.5%
Disability, old age and death	9%	11%*
<b>Total</b>	<b>14%</b>	<b>20.5%</b>

\* The rate is 13% for those working in the mining industry.

# Appendix F:

## Income Tax Computation 2018

Monthly		TL	
Gross Salary		15,800.00	
Benefits in Kind		200.00	
<b>Total Gross Salary</b>		<b>16,000.00</b>	
Social Security Contribution - Employee's portion - (15,221.40 TL x 14%)	(A1)	2,131.00	(A2)
Unemployment Insurance (%1)		152.21	
Taxable Base		13,716.79	
Income Tax (15%)		2,057.52	
Stamp Duty		121.44	(B)
<b>Total Deductions</b>		<b>4,462.17</b>	
<b>Net Salary</b>		<b>11,537.83</b>	

A1. The monthly ceiling applicable in the period between 1 January 2018 and 31 December 2018.

A2. The individual is assumed to be expatriated without a social security scheme in the home country and paying Turkish social security contributions.

B. Stamp duty currently applies at the rate of 0.759% over the gross salary for individuals receiving their income from a local payroll. For individuals filing tax returns, this duty is replaced with fixed filing fees currently amounting to TL 58.80

C. Minimum living allowance has not been taken into consideration for simplicity purposes as it is applicable only for tax residents.

# Appendix G:

## Principal IAS contacts

### Contacts

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