

Circular

Istanbul, 29 September 2017

Circular No: 103

Subject: Council of Ministers decides on approval of the Memorandum of Understanding regarding the commentary and implementation of Turkey-Gibraltar Agreement on the Exchange of Information on Tax Issues.

Council of Ministers Decision no. 2017/10687 concerning the approval of the Memorandum of Understanding regarding the commentary and implementation of Agreement on the Exchange of Information on Tax Issues between the government authorities of Turkey and Gibraltar has been published in the Official Gazette dated 29 September 2017.

This Memorandum of Understanding will be considered as binding as of the date that the Agreement on the Exchange of Information on Tax Issues is enacted.

Our explanations provided above include general information on the issue. No responsibility can be claimed against EY and Kuzey YMM ve Bağımsız Denetim A.Ş. due to the implications arising from the context of this document or emerging with respect to its context.

Best Regards,

KUZEY YMM VE BAĞIMSIZ DENETİM A.Ş.