

**Circular**

**Istanbul, 4 October 2017**

**Circular No: 107**

***Subject: Council of Ministers decides on the approval of the Turkey-Gibraltar “Agreement for the Exchange of Information on Tax Issues”.***

*Council of Ministers Decision no.2017/10680 on the approval of the Turkey-Gibraltar “Agreement for the Exchange of Information on Tax Issues” has been published in the Official Gazette dated 28 September 2017.*

*The Agreement within the attachment of the Decision will be taking effect as of the 30<sup>th</sup> day following the date that parties’ have accomplished the last one of notifications.*

*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.