

Circular

Istanbul, 22 March 2018

Circular No: 36

Subject: Effective date for Turkey-Vietnam Avoidance of Double Taxation Treaty set as 9 June 2017.

Summary: Through the Council of Ministers Decision no. 2018/11380 published in the Official Gazette dated 17 March 2018, the effective date for Turkey-Vietnam Avoidance of Double Taxation Treaty has been set as 9 June 2017.

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.