

Kuzey YMM ve Bağımsız Denetim A.Ş. Maslak Mahallesi Eski Büyükdere Cad. Orjin Maslak Plaza No: 27 Kat: 1-3 Daire: 52-53-56 Sarıyer 34485 İstanbul - Türkiye

Circular

Istanbul, 8 May 2018

Circular No: 54

Subject: Council of Ministers Decision regarding the effective date for Turkey-Gambia Avoidance of Double Taxation Treaty published in the Official Gazette.

Through the Council of Ministers Decision no. 2018/11635 published in the Official Gazette dated 2 May 2018, the effective date for Turkey-Gambia Avoidance of Double Taxation Treaty has been set as 26 January 2018.

Tel: +90 212 315 3000

Fax: +90 212 234 1067

Ticaret Sicil No: 479919

Mersis No: 0-6010-2772-0400010

ey.com

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