

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.

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.