

Circular

Istanbul, 24 July 2017

Circular No: 89

Subject: Council of Ministers decides on the approval of the Turkey-Isle of Man “Convention on the Exchange of Information in Tax Matters”.

Council of Ministers Decision no. 2017/10377 on the approval of the Turkey-Isle of Man “Convention on the Exchange of Information in Tax Matters” and the Memorandum of Understanding concerning the mentioned agreement has been published in the Official Gazette dated 21 July 2017.

The Agreement within the attachment of the Decision will be taking effect as of the 30th day following the date that parties have accomplished the bilateral 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.