

Circular

Istanbul, 9 August 2017

Circular No: 94

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

Council of Ministers Decision no.2017/10412 on the approval of Turkey-Guernsey “Exchange of Information Agreement on Tax Issues” and the Protocol attached to it has been published in the Official Gazette dated 2 August 2017. The Agreement within the attachment of the Decision will be taking effect as of the 30th day following the parties’ accomplishment 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.