

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 Tel: +90 212 315 3000 Fax: +90 212 234 1067 ey.com Ticaret Sicil No: 479919

Mersis No: 0-6010-2772-0400010

Circular

Circular No: 93

Istanbul, 25 September 2020

Subject: Turkey-Rwanda Double Taxation Treaty approved by the President.

The Double Taxation Treaty (DTT) and the Agreement for the Prevention of Tax Evasion signed between the governments of the Republic of Turkey and the Republic of Rwanda has been approved by the President through the Decision no.3013 published in the Official Gazette dated 25 September 2020.

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.