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No: 40 **Date:** 26/05/2021

Subject: Effective date of Double Taxation Agreement between Turkey and Rwanda is determined as October 21, 2020.

According to the Presidency Decree numbered 4018 and published on Official Gazette dated May 25, 2021, effective date of "Double Taxation Agreement Between Republic of Turkey and Republic of Rwanda Governments" is determined as October 21,2020.

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.