

Circular

Circular No: 38

5 April 2022

Subject: Approval of Double Taxation Agreement between Republic of Turkey and Iraqi Republic has been made according to Law numbered 7390.

“Agreement Between Republic of Turkey and Iraqi Republic For the Avoidance of Double Taxation and of Tax Evasion with respect to Taxes on Income”, which is concluded on December 17, 2020, has been approved according to Law numbered 7390, published on Official Gazette dated April 1, 2022.

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.