

Circular

28 April 2022

Circular No: 45

Subject: The President has decided to approve the Turkey-Iraq Double Taxation Agreement.

With the Presidency Decree No. 5534 published in the Official Gazette dated April 27, 2022, it was decided to approve the Double Taxation Agreement (DTA) signed between the Government of the Republic of Turkey and the Government of the Republic of Iraq on 17 December 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.