

Circular

5 June 2024

Circular No: 44

Subject: Double Taxation Agreement between Türkiye and South Korea and its attached protocol has been approved by the President.

Agreement between Republic of Türkiye and Republic of Korea for the Avoidance of Double Taxation and Prevention of Fiscal Evasion with respect to Taxes on Income (DTA) and its attached Protocol has been approved by the President according to Decree numbered 8606 published on Official Gazette dated June 1, 2024.

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.