

Circular

Istanbul, 11 December 2018

Circular No: 120

Subject: Legal arrangement concerning the collection of recycling share from certain products supplied in the domestic market became effective.

The additional Article 11 titled as “Re-cycling share” has been added into the Environment Law no.2872 through the Law no.7153 published in the Official Gazette dated 10 December 2018.

Accordingly, a re-cycling share from certain products supplied in the domestic market will be collected from selling points for plastic bags and from releasers/importers for the other products.

Products within the scope and re-cycling share amounts to be paid are indicated within the list attached to the Law. Plastic bags, vehicle tires, accumulators, batteries, vegetable and mineral oils, certain electronic electrical goods, medicines, plastic, metal, composite, glass and wooden packaging materials are some of the goods within the list.

The re-cycling share should be declared to the Ministry of Environment and Urbanization until the 15th of the month following the date of the product launch. Re-cycling shares that are not declared/paid in due time will be collected together with the delay increase.

This provision has been enacted as of the date of publication (10 December 2018) of the Law.

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.