

Circular

Istanbul, 5 February 2020

Circular No: 21

Subject: Principles for the declaration and payment of the recycling contribution fee for products other than plastic bags determined.

Additional Article 11 had been added into the Environment Law no. 2872 through the Law no.7153. Within the scope of this provision, a recycling contribution fee should be collected for some of the products released on the domestic market; from the sales points for the bags and from marketers/importers for other products.

Certain amendments to the General Communique for Recycling Contribution Fee series no.1 have been announced through the Communique series no.2 (Latest Communique) published in the Official Gazette dated 5 February 2020. Amendments within the latest Communique are indicated below:

-Principles for declaration and payment regarding the products other than plastic bags within list no (1) are included in the Communique.

-It has been indicated that the recycling contribution fee (tax) returns are required to be submitted to the authorized tax office electronically until 23.59 on the last day of the month following the period in which the plastic bags are sold and other products are marketed/imported and the payment should be made within the same period.

- With the regulation titled as “offsetting”, the deduction of recycling contribution fee amount that corresponds to the returned products and declared in the relevant period from the total recycling contribution fee to be declared is ensured. (excluding plastic bags)

-It has been explained through examples that the recycling contribution fee for the products that are included in the list no (1) and marketed/imported as existing on the products (i.e. on, inside, as attached to them) which are not included in the list no (1) (e.g. tires on the car, battery, electrical devices, mineral oil etc.) should be declared, however will not be paid.

The Communique has been enacted as of its publication date (5 February 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.