

## Circular

22 December 2021

Circular No: 126

### **Subject: Environmental cleaning tax amounts to be paid in 2022 for housing, workplaces and buildings used in other ways have been announced.**

Environmental cleaning tax amounts to be applied for residences, workplaces and other buildings used in other ways have been calculated by taking into account the revaluation rate (36.20%) determined for 2021 by the Ministry of Treasury and Finance in 2022.

Accordingly, as of January 1, 2022, environmental cleaning tax for residences; based on the amount of water consumption, will be calculated as 68 kuruş per cubic meter in metropolitan municipalities, 50 kuruş in other municipalities, and 25 kuruş in municipalities in priority areas for development and municipalities with a population of less than 5,000, excluding those located within metropolitan municipalities.

Environmental cleaning tax amounts for workplaces and buildings used in other ways are listed in the Serial No. 54 General Communiqué on Law on Municipal Revenues. The above Communiqué has been published on Official Gazette dated , December 21, 2021.

*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.