

Recent developments in environmental taxes: Recycle contribution fee (RCF) and carbon border adjustment mechanism (CBAM)

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As a continuation of environmental sustainability, taxes called environmental pollution taxes are applied. One of the most important factors that directly pollute air pollution, on this occasion, is caused by carbon emissions. For this reason, the Border Carbon Regulation Mechanism is being evaluated within the scope of the EU Green Deal, which is currently on the agenda. The Draft CBAM Regulation has been published by the EU Commission. In this article, information such as how the Draft CBAM Regulation will be implemented and which sectors will be included in the scope are given.

In Turkey, there are taxation practices related to environmental issues aimed at increasing environmental pollution and sustainability. As an example, one year after the first charge was made for the bags sold in the markets, a kind of tax called the Recycle Contribution Fee emerged over the other products in the Annex 1 list of the Environmental Law. Among the products included in the scope of the Recycle Contribution Fee are products such as packaging, electrical electronics, batteries, tires, accumulators, vegetable and mineral oils. Specific cases regarding the recovery contribution fee that is expected to be declared and paid for the products mentioned are included in our article.

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