

## Circular

2 January 2023

Circular No: 4

**Subject: Environmental cleaning tax amounts to be paid in 2023 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 (122.93%) determined for 2022 by the Ministry of Treasury and Finance in 2023.

Accordingly, as of January 1, 2023, the environmental cleaning tax per cubic meter of residences shall be calculated as 1.50 TRY in metropolitan municipalities, 1.10 TRY in other municipalities, and 55 kuruş for municipalities in priority areas for development and population of less than 5,000, excluding those within the metropolitan municipality borders, based on the amount of water consumption per cubic meter.

Environmental cleaning tax amounts for workplaces and buildings used in other ways are listed in the Serial No. 56 General Communiqué on Law on Municipal Revenues. The aforementioned Communiqué was published in the 2nd repeated Official Gazette dated 30 December 2022.

*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.