

## **DEKAB (Deposit Participation Fee) is commenced to be applied after GEKAP (Recycling Contribution Fee).**

Recycling Contribution Fee (GEKAP) has been applied in Türkiye in recent years. Deposit system, which is a significant part of such application, is being engaged phase by phase.

Mandatory Deposit Management System (Mandatory DYS) is defined as a system based on taking a certain Deposit Participation Fee (DEKAB) and receiving returns and refunding the deposit fee after the products released to the market are consumed or used. The procedures and principles regarding this application were published on December 1, 2022, but the application has not been triggered yet.

In the first stage, products that will be offered to the market in glass, plastic and aluminum packages (non-alcoholic beverages, drinking and spring waters, natural mineral waters, alcoholic and non-alcoholic beers, malt, energy and sports drinks) have started to be put on the market with a mandatory deposit as of 01.07.2023. The others are planned to be implemented in 2024.

Companies that market products within the scope must register with the Deposit Information Management System (DBYS) and register their products within the scope. Afterwards, the situation of being responsible for collecting the deposit fee for these products to be on the market for the first time arises.

For all return transactions, including taking back the empty packages resulting from consumption/use from the final consumer/users and delivering them to verification facilities, it is mandatory to issue a deposit return document demonstrating the payments made for the deposit fee.

DEKAB declaration must be submitted through DBYS in the same periods as the declaration periods carried out by the Turkish Revenue Administration and within the month following the month in which these declarations are made. DEKAB declaration period is in February, May, August and November.

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