

## Turkey imposes recycling contribution fee

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### Executive summary

Turkey's Regulation on Recycling Contribution Fee (the Regulation) was published on 31 December 2019 and came into force on 1 January 2020.

The purpose of the Regulation is to determine the procedures and principles on application, declaration, collection and monitoring of the recycling contribution fee to be collected from suppliers/importers and stores.

### Detailed discussion

#### Scope

The recycling contribution fee (RCF) was introduced on 10 December 2018 via Law no. 7153 amending the Environmental Law.

The scope of the RCF consists of goods stated in list (1) attached to the Environmental Law which are supplied to the market or imported, including those that are recycled and those that are in the liquidation process and sold in relation to their original purpose.

Goods produced by state institutions to be used exclusively for their main purpose and not to be supplied to the market with commercial purposes, dutiable goods which are to be liquidated through disposal, goods subject to exportation, goods for personal use and reused products are outside the scope of RCF.

### Deposit system

In the context of procedures and principles determined by the Ministry of Environment, the amount subject to deposit for the goods that are supplied to the market as "returnable product" is not within the scope of the RCF.

### Responsible parties

The entities who are required to pay the RCF are stores for plastic bags and the supplier or importer of the good for all the other products within the scope of RCF.

### RCF amount

Amounts of RCF to be collected are stated in the list (1) attached to the Environmental Law.

Product	Unit	RCF
Plastic bags	Piece	15 kr
Mineral oil	Kg	50 kr
Vegetable oil	Kg	10 kr
Tires (for passenger car)	Piece	2 TRY
Tires (for bus, trucks, vans, loaders, excavators and others)	Piece	4 TRY
Tires (for heavy construction equipment)	Piece	10 TRY
Solid tires	Piece	5 TRY
Accumulator (lead-acid type)	Kg	20 kr
Accumulator (nickel-cadmium type)	Kg	50 kr
Accumulator (others)	Kg	5 kr
Zinc-carbon batteries	Kg	2 TRY
Alkali cylindrical batteries	Kg	2 TRY
Alkali button batteries	Kg	3 TRY
Button batteries (zinc-air and silver oxide)	Kg	10 TRY
Lithium button batteries	Kg	10 TRY
Lithium cylindrical chargeable and primer batteries (excluding car batteries)	Kg	5 TRY
Car batteries (excluding those containing lead)	Kg	15 TRY
Car batteries (containing lithium)	Kg	15 TRY
Other chargeable batteries	Kg	5 TRY
Electronic goods: Televisions and monitors	Kg	20 kr
Electronic goods: Telecommunication equipment (excluding televisions and monitors)	Kg	20 kr
Electronic goods: Lighting equipment	Piece	10 kr
Electronic goods: Small home appliances and others	Kg	20 kr
Electronic goods: White appliances (excluding refrigerators, coolers and air conditioners)	Kg	25 kr
Electronic goods: Refrigerators, coolers and air conditioners	Kg	30 kr

Drugs	Box/Bottle	1 kr
Plastic beverage packages (up to 0.33 ltr)	Piece	1 kr
Plastic beverage packages (0.3301-0.75 ltr)	Piece	2 kr
Plastic beverage packages (0.7501-1.5 ltr)	Piece	3 kr
Plastic beverage packages (above 1.501 ltr)	Piece	4 kr
Other plastic packages (excluding plastic bags)	Kg	40 kr
Metal beverage packages	Piece	3 kr
Other metal packages	Kg	50 kr
Paper-board based composite beverage packages (up to 0.25 ltr)	Piece	1 kr
Paper-board based composite beverage packages (0.2501-0.5 ltr)	Piece	2 kr
Paper-board based composite beverage packages (above 0.501 ltr)	Piece	4 kr
Paper-board based composite other packages	Kg	50 kr
Paper-board packages	Kg	20 kr
Glass beverage packages (up to 0.25 ltr)	Piece	1 kr
Glass beverage packages (0.2501-0.5 ltr)	Piece	2 kr
Glass beverage packages (0.501-1 ltr)	Piece	3 kr
Glass beverage packages (1.01-5 ltr)	Piece	5 kr
Glass beverage packages (5.01 ltr)	Piece	10 kr
Other glass packages	Kg	20 kr
Wooden packages	Piece	10 kr

## Deduction

The RCF paid on goods that are later returned can be deducted from future RCF liabilities. Deduction of RCF shall be done in line with the procedures and principles determined by the Ministry of Treasury and Finance.

## Notification and declaration

Suppliers/importers and stores are required to comply with the principles determined by the Ministry of Treasury and Finance for their declarations regarding the goods supplied to the market.

Suppliers/importers and stores are required to comply with the principles determined by the Ministry of Environment for their notifications regarding the goods supplied to the market.

## Penalties

Penalty provisions stated in the Environmental Law shall be applicable for those who do not comply with the provisions of the Regulation on Recycling Contribution Fee.

As per the article 20/z of the Environmental Law, an administrative penalty of 20% more of (120% of) the unpaid RCF shall be levied on those who had not paid RCF.

## Additional notes

Further legislation regarding the RCF has not been published yet as of this Alert. Additional legislative information is expected to be published to determine the further details on application of the RCF, such as notifications and declarations.

For additional information with respect to this Alert, please contact the following:

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