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SUBJECT: Environment Tax Rates for 2018

According to the Municipality Revenues Law Published in the Official Gazette dated 29th December 2017 and numbered 30285 duplicate at 50 line, by the Ministry of Finance, the environmental taxes to be collected from residences, business places and other buildings starting from 1/1/2018 are as follows

1. Environment Tax for Residential Building

The environmental tax for residential buildings will be calculated as 32 Turkish Cents in metropolitan municipalities and 24 Turkish Cents in other municipalities per cubic meter of water consumed.

On the other hand, the environment tax of such residences that benefit from waste management and cleaning activities of the municipality but does not supply their water needs from water grids established by water and sewerage services of municipalities shall be accrued over the amounts most recently determined for the group 7 of the relevant tariffs stated below.

2. Environment Tax for Business Places and Other Use Buildings

2.1. The Environment Tax to be Applied in Municipalities other than Metropolitan Municipalities

The environment tax tariff that apply to the municipalities other than Metropolitan municipalities is given below:

Building Groups	Building Degrees and Annual Tax Amounts (TRY)				
	1 st Degree	2 nd Degree	3 rd Degree	4 th Degree	5 th Degree
1 st Group	2.900	2.200	1.800	1.600	1.370
2 nd Group	1.800	1.370	1.100	900	800
3 rd Group	1.370	900	800	570	450
4 th Group	570	450	340	290	220
5 th Group	340	290	200	190	160
6 th Group	190	160	100	90	68
7 th Group	68	53	37	32	24

2.2. The Environment Tax to be applied in Metropolitan Municipalities

Pursuant to the Article 44, Paragraph 5 of the Law numbered 2464, the rate of environment tax that apply to metropolitan municipality shall be calculated by increasing the environment tax amounts that applies to other municipalities by %25. Accordingly, the environment tax tariff that will apply to metropolitan municipalities is given below:

Building Groups	Building Degrees and Annual Tax Amounts (TRY)				
	1 st Degree	2 nd Degree	3 rd Degree	4 th Degree	5 th Degree
1 st Group	3.625	2.750	2.250	2.000	1.712
2 nd Group	2.250	1.712	1.375	1.125	1.000
3 rd Group	1.712	1.125	1.000	712	562
4 th Group	712	562	425	362	275
5 th Group	425	362	250	237	200
6 th Group	237	200	125	112	85
7 th Group	85	66	46	40	30

3. Reduced Environment Tax Applications

For the residents in municipalities in development priority regions and the municipalities with a population less than 5.000, the amount of environment tax shall be calculated at a %50 reduced rate, i.e. 10 Turkish Cents per metric cube of water consumption; the environment tax for business places and other use buildings in such municipalities, shall be calculated according the below given tariff:

Building Groups	Building Degrees and Annual Tax Amounts (TRY)				
	1 st Degree	2 nd Degree	3 rd Degree	4 th Degree	5 th Degree
1 st Group	1.450	1.100	900	800	685
2 nd Group	900	685	550	450	400
3 rd Group	685	450	400	285	225
4 th Group	285	225	170	145	110
5 th Group	170	145	100	95	80
6 th Group	95	80	50	45	34
7 th Group	34	26	18	16	12

Yours Very Truly

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