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SUBJECT: Environment Tax Rates for 2017

According to the Municipality Revenues Law Published in the Official Gazette dated 27th December 2016 and numbered 29931 duplicate at 49 line, by the Ministry of Finance, the environmental taxes to be collected from residences, business places and other buildings starting from 1/1/2017 are as follows

1. Environment Tax for Residential Building

The environmental tax for residential buildings will be calculated as 28 Turkish Cents in metropolitan municipalities and 21 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	2.600	2.000	1.600	1.400	1.200
2 nd Group	1.600	1.200	1.000	800	700
3 rd Group	1.200	800	700	500	400
4 th Group	500	400	300	260	200
5 th Group	300	260	180	170	140
6 th Group	170	140	90	80	60
7 th Group	60	47	33	28	21

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	3.250	2.500	2.000	1.750	1.500
2 nd Group	2.000	1.500	1.250	1.000	875
3 rd Group	1.500	1.000	875	625	500
4 th Group	625	500	375	325	250
5 th Group	375	325	225	212	175
6 th Group	212	175	112	100	75
7 th Group	75	58	41	35	26

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	1.300	1.000	800	700	600
2 nd Group	800	600	500	400	350
3 rd Group	600	400	350	250	200
4 th Group	250	200	150	130	100
5 th Group	150	130	90	85	70
6 th Group	85	70	45	40	30
7 th Group	30	23	16	14	10

Yours Very Truly

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