



This project is co-funded by the European Union and the Republic of Türkiye.

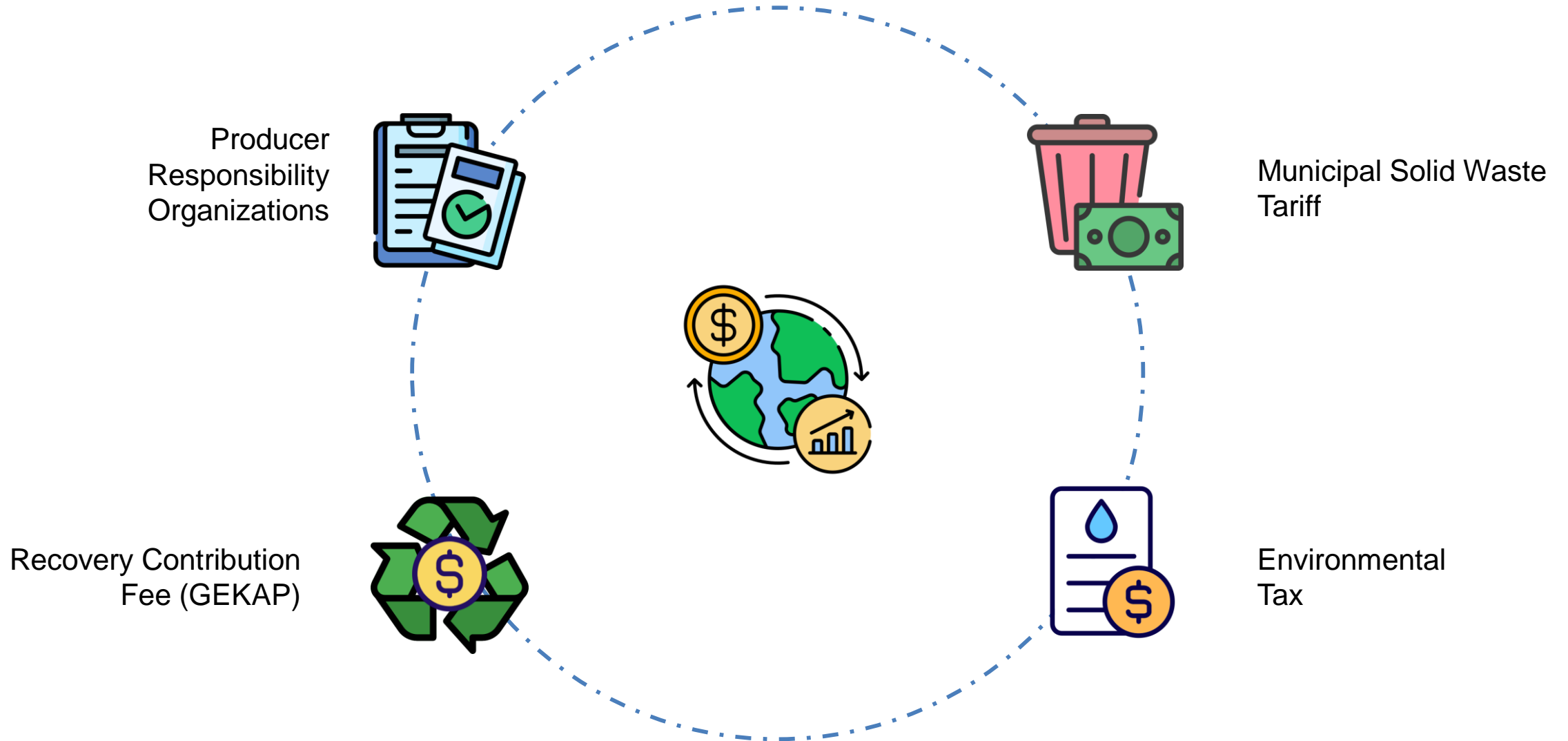
Technical Assistance for Assessment of Türkiye's Potential On Transition to Circular Economy EuropeAid/140562/IH/SER/TR

Economic Instruments Used in Integrated Waste Management in Türkiye

Activity 3.2.3. Training of Trainers on Integrated Waste Management in Line with Circular Economy

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Sakarya, Türkiye

Economic Instruments Used in Integrated Waste Management in Türkiye



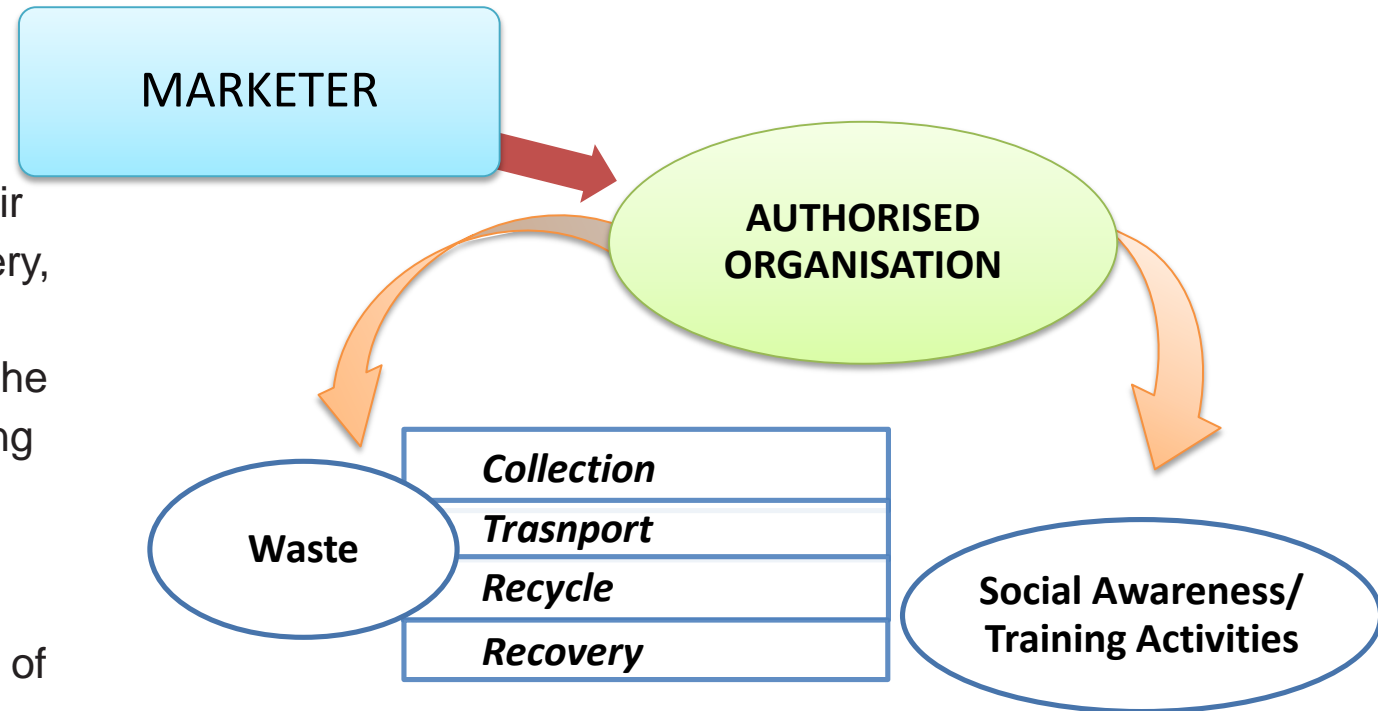
Producer Responsibility Organisations



Environmental Law No. 2872 (Art. 11)

Producers, importers and marketers who are subject to obligations within the scope of the responsibility of producers, importers and marketers shall come together under the coordination of the Ministry and form unions with legal personality in order to fulfil their obligations regarding the collection, transport, recovery, recycling and disposal of the wastes generated as a result of the useful life of their products and to meet the necessary expenses for these and to carry out training activities.

The procedures and principles regarding the transfer of the responsibilities of the institutions and organisations obliged within this scope to these unions shall be determined by regulations to be issued by the Ministry.



Producer Responsibility Organizations



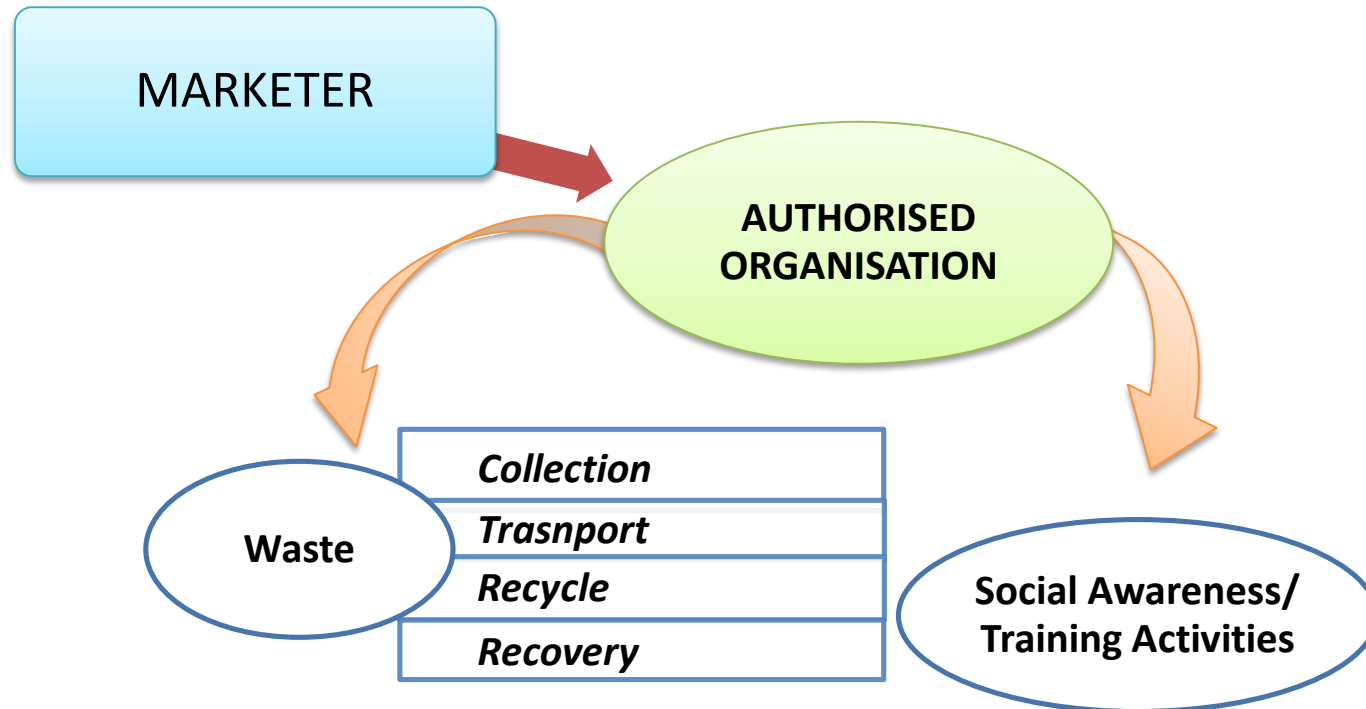
Initialisation:

By Law on Control of Packaging and Packaging Waste (OG. 30.07.2004 - 25538)

Current Practice (General Framework):

Waste Management Regulation (OG 02.04.2015 - 29314)

Authorisation Procedures and Principles (Ministerial Decree 04.05.2015-5993)

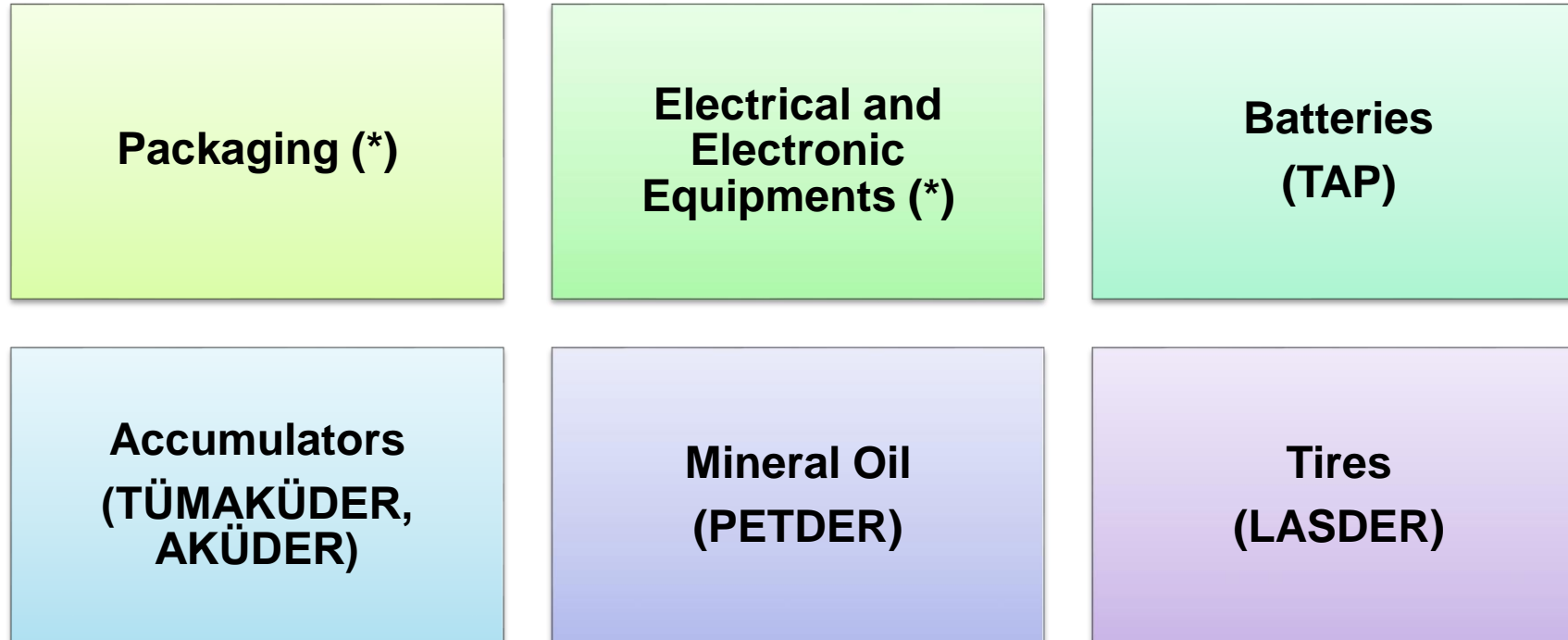


A share of representation (10%) must be provided.

Fulfil the collection, transport and recovery obligations of the time to market.

Mandatory for some waste types.

Producer Responsibility Organizations

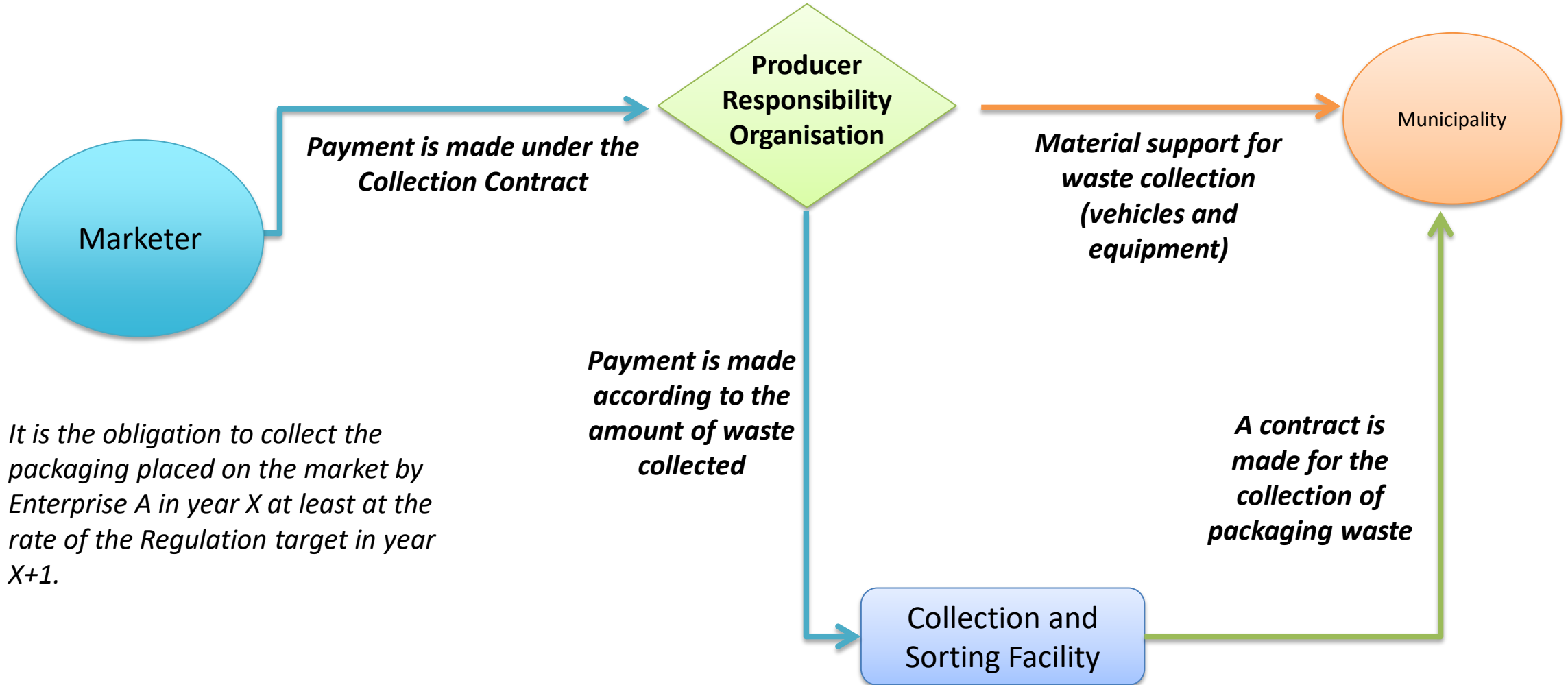


The application has been terminated:

() With the By Law on Control of Packaging Wastes published on 26.06.2021*

*(**) By the By Law on the Management of Waste Electrical and Electronic Equipment published on 26.12.2022*

Producer Responsibility Organization Application for Packaging Waste



Recovery Contribution Fee (GEKAP)



For the products listed in Annex-1 of the Environmental Law No. 2872; refers to the Participation Fee to be collected from the points of sale for plastic shopping bags and from the marketers/importers for other products.



Recovery Contribution Fee

Products Covered

- Plastic Bags
- Tyres
- Accumulators
- Batteries
- Lubricants
- Vegetable Oils
- Electrical and Electronic Equipment
- Medicines
- Packaging
 - Beverage Packaging
 - Other Packaging



Marketers' Obligations After GEKAP



- Extended Producer Responsibilities of marketers continue.
- Payment of GEKAP does not provide exemption from obligations.
- They continue to contribute to training and activities.
- They design/product their packaging/products in a way to create less waste.
- They are obliged to design and produce durable, long-lasting, repairable, reusable and improvable products by developing sustainable production and consumption models for the efficient use of resources.
- They produce packaging/products suitable for reuse.
- They prefer the easiest and most economical packaging for recovery.
- They make declarations and notifications.

Scope of Recovery Contribution Fee



Subject to GEKAP:

- Goods and packaging placed on the domestic market,
- Import operations,
- If the products and goods in liquidation will be sold in accordance with their original purpose
- Products obtained through recovery/recycling













Not subject to GEKAP:

- Products that are put back into use,
- Products within the scope of personal needs,
- Bonded goods and articles to be liquidated by destruction
- Exported products

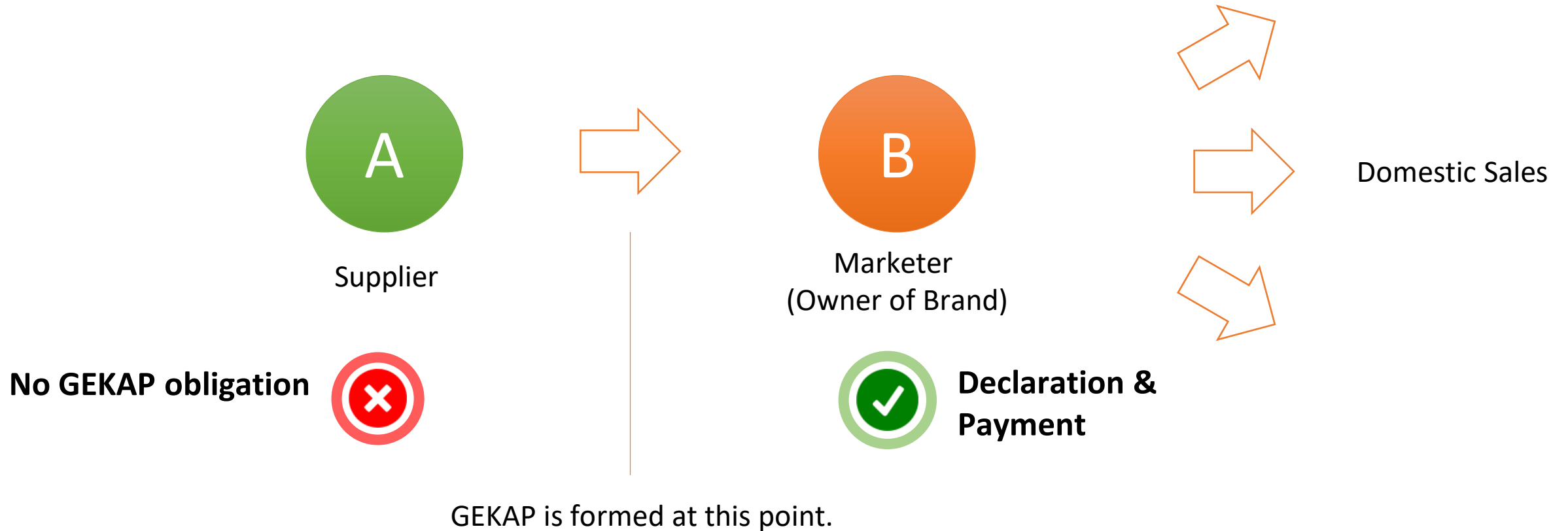
Recovery Participation Fee Exemptions



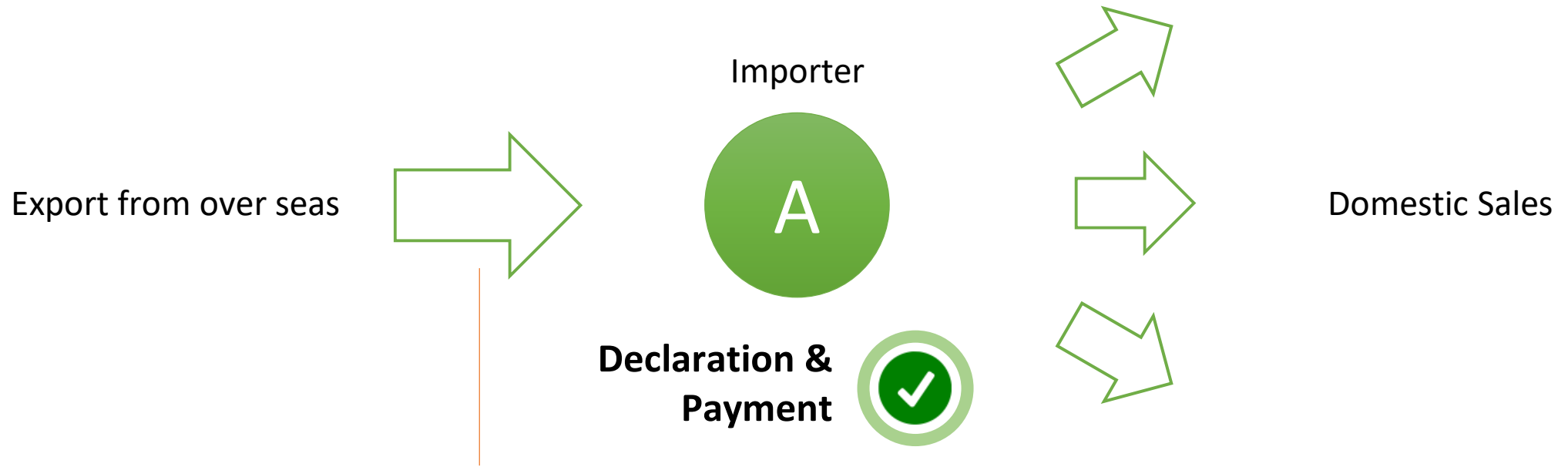
Article 5 of the Regulation:

	Declaration	Payment
• Products subject to GEKAP to be used as original parts in the production of vehicles and EEEs		
• Products used in the production of original parts in the manufacture of vehicles and EEEs but also placed on the market individually, when offered individually		
• Primary packaging of products subject to GEKAP		
• Deposit amount of products subject to deposit application		
• Imported oils to be used as raw material		

GEKAP in case of working with a supplier



GEKAP During Import

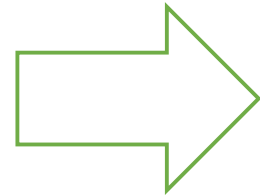


GEKAP is formed at this point.

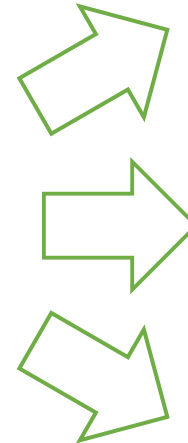
GEKAP During Import



From abroad
Lithium Ion
Battery Imports



Laptop
Manufacturer



Domestic Sales

Declaration



Payment



Declaration



Payment

Environmental Tax



- **2464 numbered Municipal Revenues Law**
- Repeated Article 44
- *Houses, workplaces and buildings used in other ways within the municipal boundaries and adjacent areas and benefiting from the environmental cleaning services of the municipalities are subject to environmental tax.*
- The prices are updated every year. The prices for 2024 were published with the **General Communiqué on Municipal Income Law (Serial No: 57)**.



Places Exempt from Environmental Tax

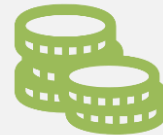
- **2464 numbered Municipal Revenues Law**
- Repeated Article 44
- General and annexed budget administrations, special provincial administrations, municipalities, villages, unions to be established by them,
- Buildings used exclusively by hospices and similar organisations and universities for their services,
- Red Crescent Headquarters and its branches and camps,
- Student dormitories belonging to the Credit and Dormitories Institution,
- Protected workplaces and public places of worship,
- Buildings used for embassy and consular services and for the residence of ambassadors, provided that they are reciprocal,
- Buildings used by international organisations and their representative offices and their outbuildings re not subject to tax.



Environmental Tax for Residences (2024)



Environmental tax for residences is calculated as **2.30 TL** per cubic metre based on the amount of water consumption in metropolitan municipalities and **1.70 TL** in other municipalities (2024).



The accrued tax is collected by the municipalities together with the water consumption fee.

Environmental Tax for Workplaces and Other Buildings (2024)



Environmental tax tariff to be applied in municipalities other than metropolitan municipalities:

Bina Grupları	Bina Dereceleri ve Yıllık Vergi Tutarları (TL)				
	1. Derece	2. Derece	3. Derece	4. Derece	5. Derece
1. Grup	20000	17000	13000	11800	9500
2. Grup	13000	9500	7900	6600	5800
3. Grup	9500	6600	5800	4000	3300
4. Grup	4000	3300	2300	2000	1700
5. Grup	2300	2000	1400	1400	1180
6. Grup	1400	1180	700	660	500
7. Grup	500	400	260	230	170

Environmental tax tariff to be applied in metropolitan municipalities:

Bina Grupları	Bina Dereceleri ve Yıllık Vergi Tutarları (TL)				
	1. Derece	2. Derece	3. Derece	4. Derece	5. Derece
1. Grup	25000	21250	16250	14750	11875
2. Grup	16250	11875	9875	8250	7250
3. Grup	11875	8250	7250	5000	4125
4. Grup	5000	4125	2875	2500	2125
5. Grup	2875	2500	1750	1750	1475
6. Grup	1750	1475	875	825	625
7. Grup	625	500	325	287	212

ET in Metropolitan Municipalities is calculated by increasing the environmental tax amounts applied in other municipalities by 25%. With the Decree of the Council of Ministers numbered 2005/9817, Groups and Grades are determined.



- **Collection and Transfer:**

- Water and sewerage administrations shall pay 80% of the environmental tax collected and the late payment increase, if any, to the municipality until the evening of the twentieth day of the month following the collection.
- The remaining 20% shall be transferred to the account of the metropolitan municipality to be used exclusively for the establishment and operation of garbage disposal facilities until the evening of the twentieth day of the month following the collection. The 20% of the environmental tax collected by the municipalities within the borders of the metropolitan municipality shall be transferred to the metropolitan municipalities within the framework of the same principles.

- **Discount Authorisation:**

- The President of the Republic is authorised to determine the building groups included in the tariff in the fifth paragraph and to reduce the amounts in the fourth and fifth paragraphs of this article by up to one fourth or increase them by up to half separately by regions, municipalities' populations and building groups.

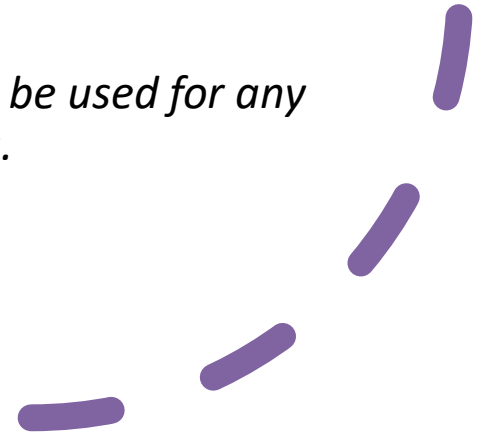


Environmental Tax Collection

Municipal Solid Waste Collection, Transportation and Disposal Fee



- **Environmental Law No. 2872 - Article 11**
- *Metropolitan municipalities and municipalities are obliged to establish, have established, operate or have operated municipal solid waste disposal facilities.*
- *Those who benefit and/or will benefit from this service are obliged to participate in the investment, operation, maintenance, repair and rehabilitation expenditures to be made by the responsible administrations.*
- *Solid waste collection, transport and disposal fees shall be collected from those who benefit from this service according to the tariff to be determined by the municipal council.*
- *Fees collected pursuant to this paragraph shall not be used for any other purpose other than solid waste related services.*



Municipal Solid Waste Collection, Transport and Disposal Fee



- **Regulation on the Procedures and Principles for Determining Tariffs for Wastewater Infrastructure and Municipal Solid Waste Disposal Facilities (OG 27.10.2010 - 27742)**
- It covers the procedures and principles to be followed in determining the full cost-based tariffs for the establishment, operation, closure and post-closure monitoring and maintenance of collection, transport, transfer, recovery (composting, incineration) and disposal facilities for municipal solid wastes.
- Real and legal persons are obliged to have a subscription.

Municipal Solid Waste Collection, Transport and Disposal Fee



- **Cost Calculation :**
- The total system cost includes the financial cost of the investment, the full cost of operating and maintaining the system, depreciation costs of fixed assets, management and monitoring expenses, taxes, expropriation and return on equity to ensure the financial sustainability of the system.
- The total system cost does not include costs that are not linked to the operation and sustainability of the wastewater or municipal solid waste system.

Municipal Solid Waste Collection, Transport and Disposal Fee



- **Principles of Tariff Determination (Article 18):**

- When determining the fees for municipal solid waste services, the amount of waste produced by the waste generator can be determined using one or more of the following units :

- Waste weight,
- Number of containers, container volume, container occupancy rate and frequency of waste collection,
- Number of waste collection vehicles, vehicle volume, vehicle occupancy rate and frequency of waste collection,
- Fixed waste generation values that can be determined according to certain characteristics of waste generators such as household size, number of beds in hospitals, number of students in schools, etc..

- **Tariff Types (Article 20)**

- Variable tariff (calculation of the producer's waste quantity according to Article 18)
- Fixed tariff (where the waste producer cannot influence the quantity of waste)

Municipal Solid Waste Collection, Transport and Disposal Fee

- Billing is carried out through water bills.
- Municipal solid waste authorities are obliged to comply until 31.12.2024.
- *(OG-14/3/2024-32489)*





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Thank You



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