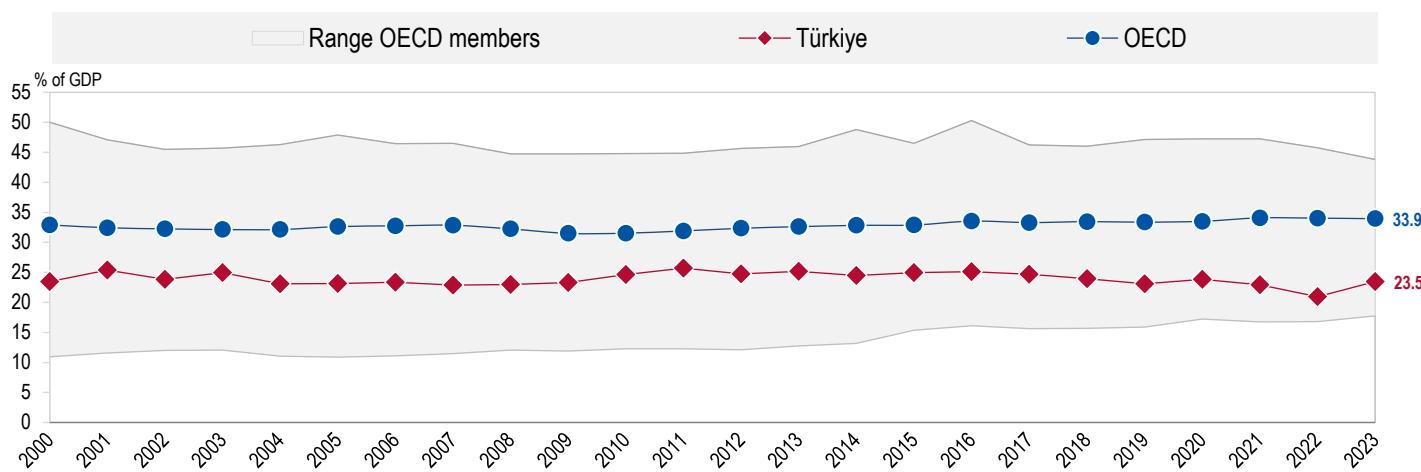


Revenue Statistics 2024 - Türkiye

Tax-to-GDP ratio

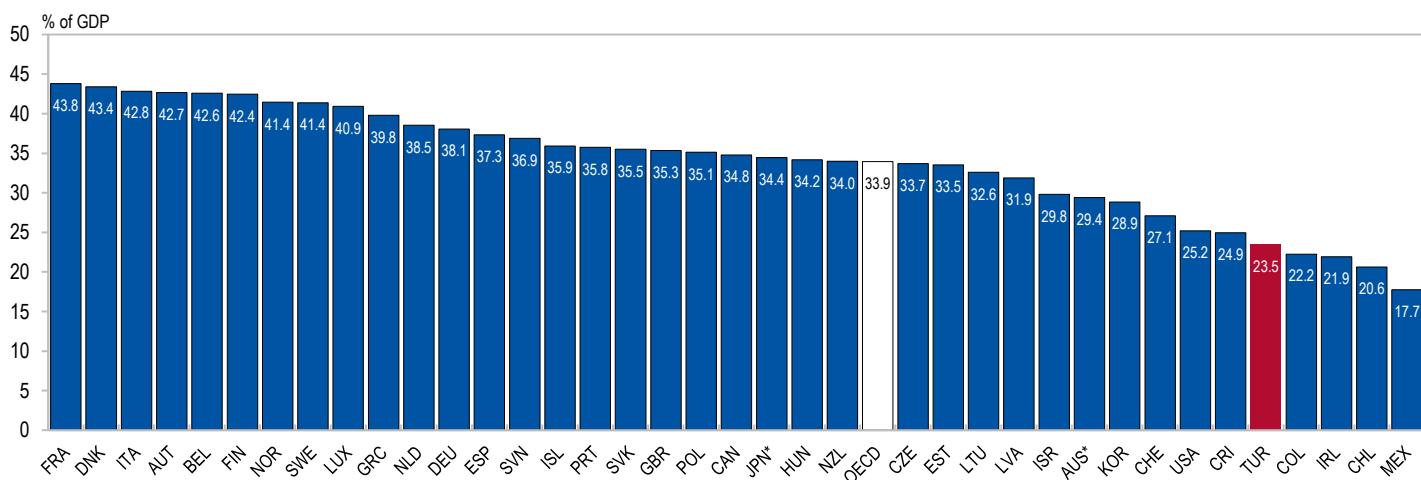
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Türkiye increased by 2.5 percentage points from 20.9% in 2022 to 23.5% in 2023. Between 2022 and 2023, the OECD average decreased from 34.0% to 33.9%. The tax-to-GDP ratio in Türkiye has did not change from 23.5% in 2000 to 23.5% in 2023. Over the same period, the OECD average in 2023 was above that in 2000 (33.9% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Türkiye was 25.7% in 2011, with the lowest being 20.9% in 2022.



Tax-to-GDP ratio compared to the OECD, 2023

Türkiye ranked 34th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2023. In 2023, Türkiye had a tax-to-GDP ratio of 23.5% compared with the OECD average of 33.9%. In 2022, Türkiye was ranked 35th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2023 data, therefore their latest 2022 data are presented within this country note.

1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

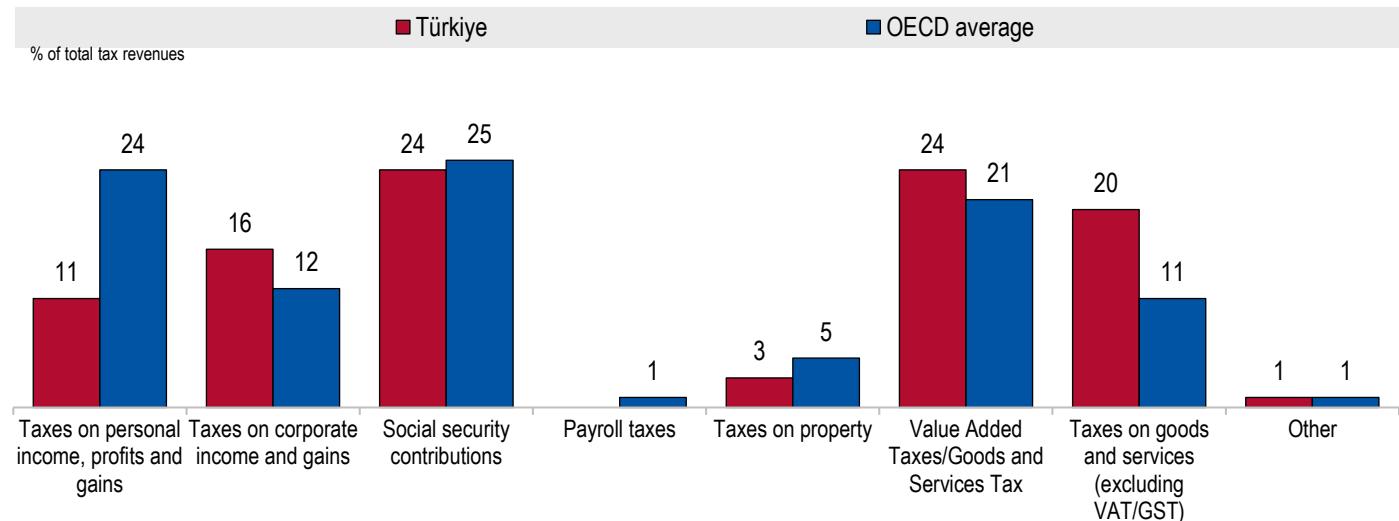
Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.



Tax structures

Tax structure compared to the OECD average, 2022

The structure of tax receipts in Türkiye compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in Türkiye is characterised by:

- » Higher revenues from taxes on corporate income & gains; value-added taxes; and goods & services taxes (excluding VAT/GST).
- » A lower proportion of revenues from social security contributions and property taxes, and substantially lower revenues from taxes on personal income, profits & gains.
- » No revenues from payroll taxes.

Tax structure

Tax structure	Tax Revenues in national currency			Tax structure in Türkiye			Position in OECD		
	Turkish Lira, millions			%					
	2021	2022	Δ	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains ¹	397 629	863 918	+ 466 290	24	27	+ 3	30th	28th	+ 2
of which									
Personal income, profits and gains	219 656	356 464	+ 136 809	13	11	- 2	32nd	33rd	- 1
Corporate income and gains	177 973	507 454	+ 329 481	11	16	+ 5	15th	8th	+ 7
Social security contributions	481 163	767 544	+ 286 381	29	24	- 5	20th	24th	- 4
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	70 179	109 473	+ 39 293	4	3	- 1	21st	23rd	- 2
Taxes on goods and services	696 341	1 370 130	+ 673 789	42	44	+ 2	5th	5th	-
of which VAT	385 343	754 109	+ 368 766	23	24	+ 1	13th	10th	+ 3
Other	17 357	33 201	+ 15 845	1	1	-	8th	8th	-
TOTAL	1 662 669	3 144 266	+1 481 598	100	100	-	-	-	-

Tax revenue includes net receipts for all levels of government; figures in the chart and table may not sum to the total due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

OECD (2024), Revenue Statistics 2024: Health taxes in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics-2024>

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