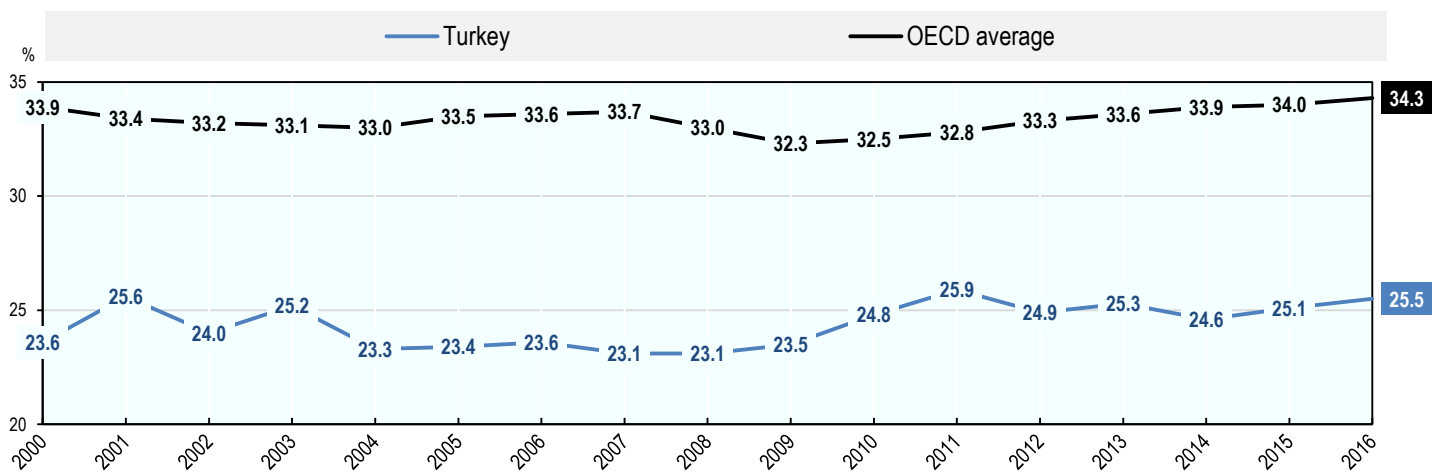


Revenue Statistics 2017 - Turkey

Tax-to-GDP ratio

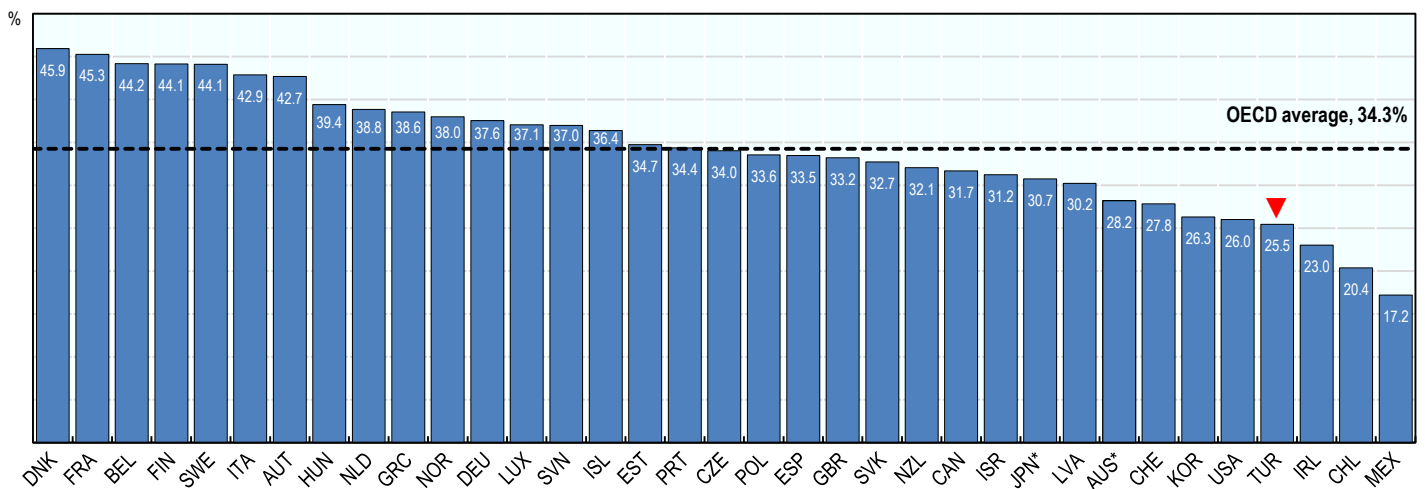
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Turkey increased by 0.4 percentage points, from 25.1% in 2015 to 25.5% in 2016. The corresponding figures for the OECD average were an increase of 0.3 percentage points from 34.0% to 34.3% over the same period. The tax-to-GDP ratio in Turkey in 2016 has increased from 23.6% in 2000 to 25.5% in 2016. Over the same period, the OECD average in 2016 was slightly above that in 2000 (34.3% compared with 33.9%). During that period the highest tax-to-GDP ratio in Turkey was 25.9% in 2011, with the lowest being 23.1% in 2007 and 2008.



Tax-to-GDP ratio compared to the OECD, 2016

Turkey ranked 32nd out of 35 OECD countries in terms of the tax-to-GDP ratio in 2016.* In 2016, Turkey had a tax-to-GDP ratio of 25.5% compared with the OECD average of 34.3%. In 2015, Turkey was also ranked 32nd out of the 35 OECD countries in terms of the tax-to-GDP ratio.



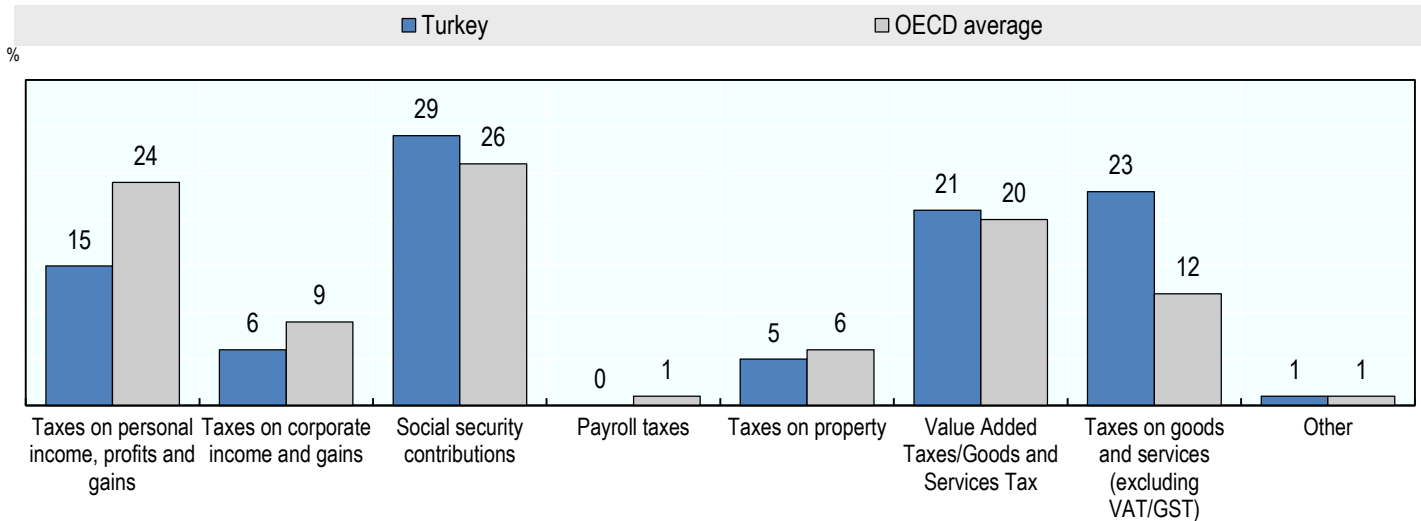
* Australia and Japan are unable to provide provisional 2016 data, therefore their latest 2015 data are presented within this country note.

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. 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

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



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

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

Tax structure

Tax structure	Tax Revenues in national currency			Tax structure in Turkey			Position in OECD ²		
	Turkish Lira, millions			%					
	2015	2014	Δ	2015	2014	Δ	2015	2014	Δ
Taxes on income, profits and capital gains ¹	119 144	106 207	+ 12 937	20	21	- 1	32nd	31st	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	85 756	73 902	+ 11 854	15	15	-	29th	29th	-
<i>Corporate income and gains</i>	33 388	32 305	+ 1 083	6	6	-	25th	21st	- 4
Social security contributions	170 282	143 400	+ 26 882	29	29	-	16th	18th	+ 2
Payroll taxes	-	-	-	-	-	-	26th	26th	-
Taxes on property	28 582	24 473	+ 4 109	5	5	-	18th	18th	-
Taxes on goods and services	259 964	221 642	+ 38 322	44	44	-	2nd	2nd	-
<i>of which VAT</i>	121 070	102 533	+ 18 538	21	20	+ 1	17th	18th	+ 1
Other	8 750	6 849	+ 1 900	1	1	-	7th	6th	- 1
TOTAL	586 722	502 571	+ 84 151	100	100	-	-	-	-

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

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

2. The country with the highest share being 1st and the country with the lowest share being 35th.

Source: OECD Revenue Statistics 2017 <http://www.oecd.org/tax/tax-policy/revenue-statistics.htm>

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