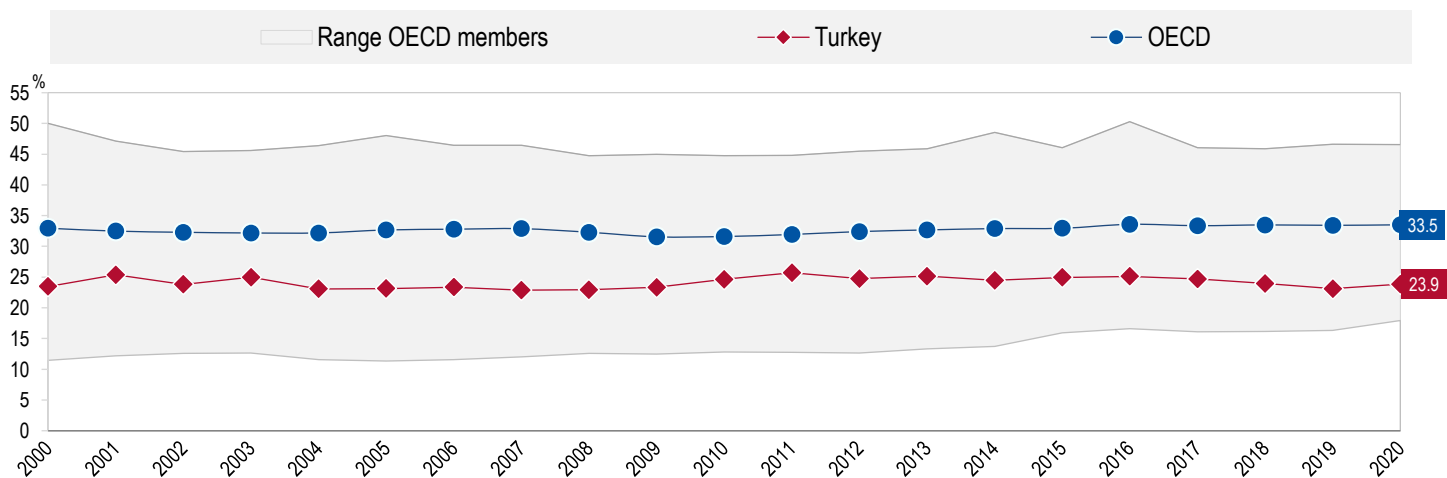


# Revenue Statistics 2021 - Turkey

## Tax-to-GDP ratio

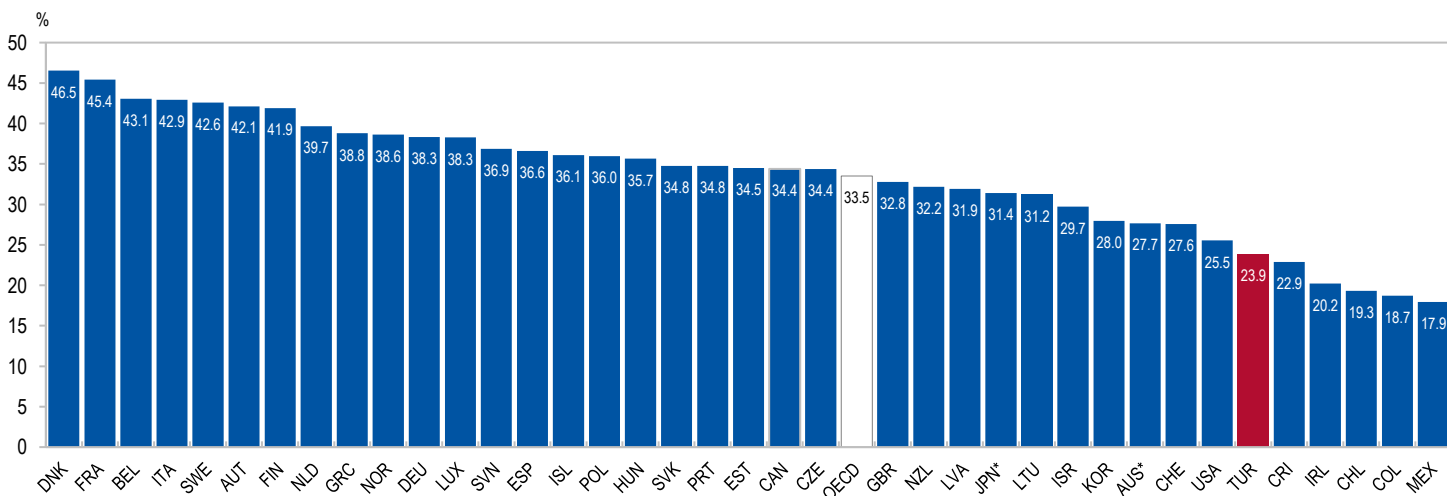
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Turkey increased by 0.8 percentage points from 23.1% in 2019 to 23.9% in 2020. Between 2019 and 2020 the OECD average slightly increased from 33.4% to 33.5%. The tax-to-GDP ratio in Turkey has increased from 23.5% in 2000 to 23.9% in 2020. Over the same period, the OECD average in 2020 was slightly above that in 2000 (33.5% compared with 32.9%). During that period the highest tax-to-GDP ratio in Turkey was 25.7% in 2011, with the lowest being 22.9% in 2007.



### Tax-to-GDP ratio compared to the OECD, 2020

Turkey ranked 33rd out of 38 OECD countries in terms of the tax-to-GDP ratio in 2020. In 2020, Turkey had a tax-to-GDP ratio of 23.9% compared with the OECD average of 33.5%. In 2019, Turkey was ranked 34th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



\* Australia and Japan are unable to provide provisional 2020 data, therefore their latest 2019 data are presented within this country note.

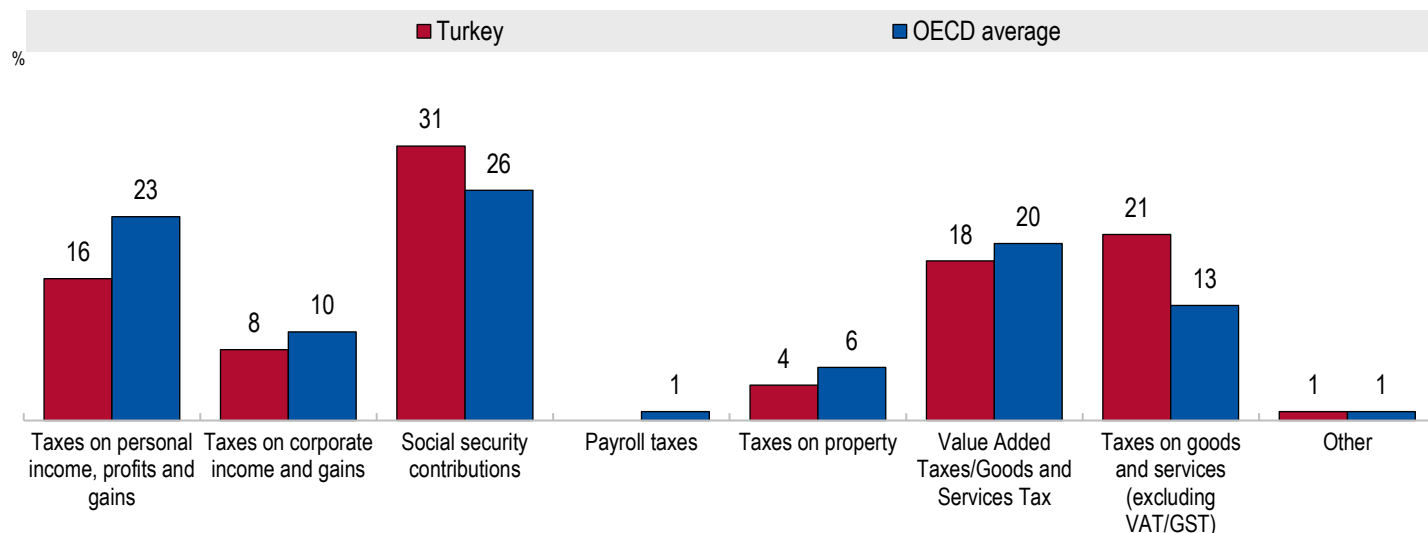
The differences between tax-to-GDP ratios shown may not sum correctly due to rounding

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, 2019

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:

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

### Tax structure

	Tax Revenues in national currency			Tax structure in Turkey			Position in OECD <sup>2</sup>		
	Turkish Lira, millions			%					
	2018	2019	Δ	2018	2019	Δ	2018	2019	Δ
Taxes on income, profits and capital gains <sup>1</sup>	217 666	241 533	+ 23 867	24	24	-	28th	29th	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	138 992	162 704	+ 23 712	15	16	+ 1	29th	29th	-
<i>Corporate income and gains</i>	78 673	78 829	+ 156	9	8	- 1	20th	20th	-
Social security contributions	269 932	312 808	+ 42 876	30	31	+ 1	17th	15th	+ 2
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	38 941	41 721	+ 2 779	4	4	-	20th	21st	- 1
Taxes on goods and services	364 982	389 092	+ 24 110	40	39	- 1	6th	8th	- 2
<i>of which VAT</i>	178 616	180 729	+ 2 113	20	18	- 2	22nd	27th	- 5
Other	9 963	12 397	+ 2 433	1	1	-	9th	8th	+ 1
<b>TOTAL</b>	<b>901 485</b>	<b>997 551</b>	<b>+ 96 066</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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 38th.

Source: OECD Revenue Statistics 2021 <http://oe.cd/revenue-statistics>

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