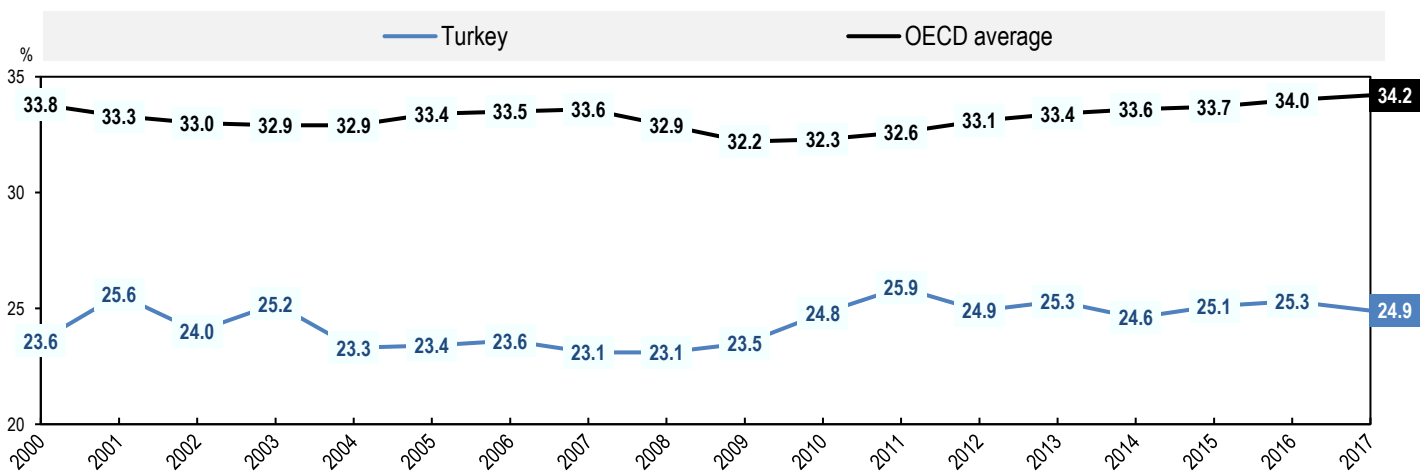


# Revenue Statistics 2018 - Turkey

## Tax-to-GDP ratio

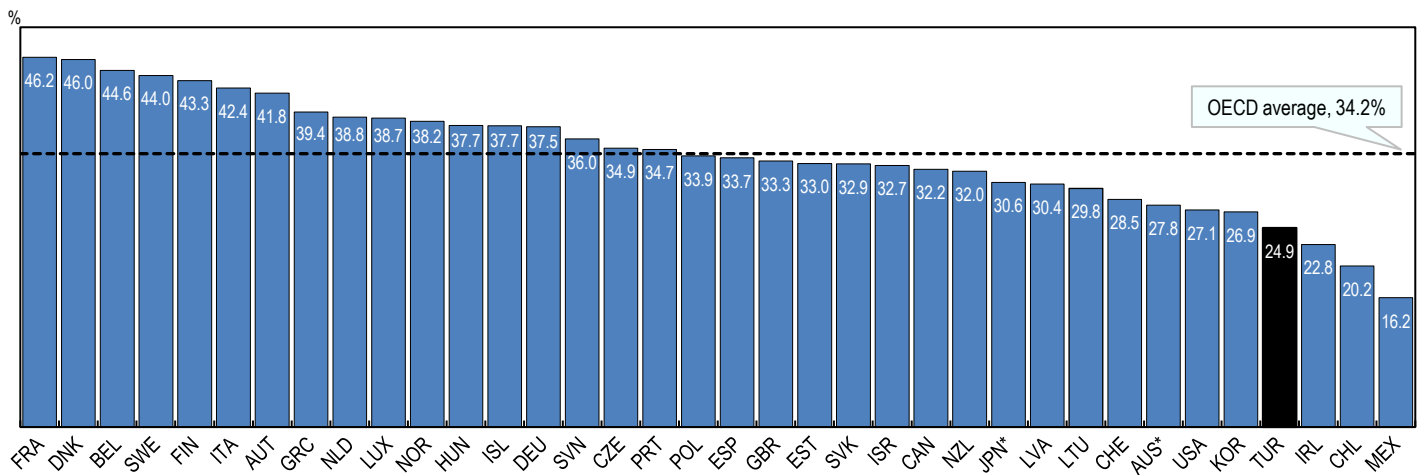
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Turkey decreased by 0.4 percentage points, from 25.3% in 2016 to 24.9% in 2017. The corresponding figures for the OECD average were an increase of 0.2 percentage points from 34.0% to 34.2% over the same period. The tax-to-GDP ratio in Turkey has increased from 23.6% in 2000 to 24.9% in 2017. Over the same period, the OECD average in 2017 was slightly above that in 2000 (34.2% compared with 33.8%). 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, 2017

Turkey ranked 33rd out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, Turkey had a tax-to-GDP ratio of 24.9% compared with the OECD average of 34.2%. In 2016, Turkey was also ranked 33rd out of the 36 OECD countries in terms of the tax-to-GDP ratio.



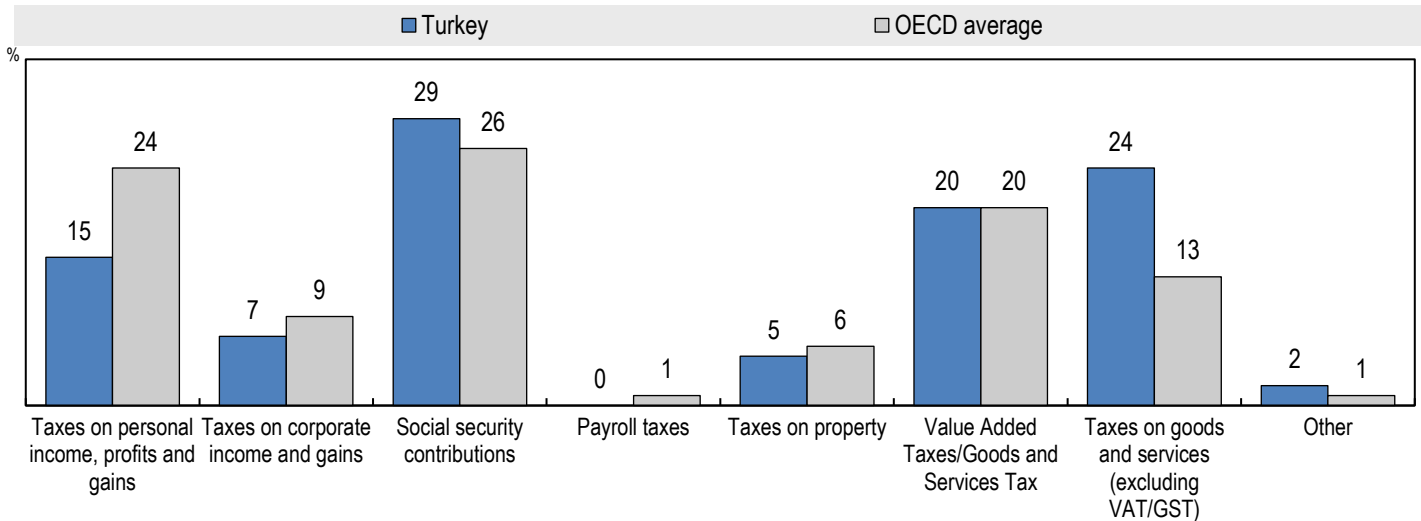
\* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

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.
- » Equal to the OECD average from 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 Revenues in national currency			Tax structure in Turkey			Position in OECD <sup>2</sup>		
	Turkish Lira, millions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains <sup>1</sup>	139 574	119 144	+ 20 431	21	20	+ 1	32nd	32nd	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	96 605	85 756	+ 10 849	15	15	-	29th	29th	-
<i>Corporate income and gains</i>	42 970	33 388	+ 9 582	7	6	+ 1	21st	26th	+ 5
Social security contributions	190 247	170 282	+ 19 965	29	29	-	17th	17th	-
Payroll taxes	-	-	-	-	-	-	27th	27th	-
Taxes on property	31 873	28 582	+ 3 291	5	5	-	19th	18th	- 1
Taxes on goods and services	287 948	259 964	+ 27 984	44	44	-	2nd	2nd	-
<i>of which VAT</i>	130 822	121 070	+ 9 752	20	21	- 1	21st	18th	- 3
Other	10 365	8 750	+ 1 615	2	1	+ 1	4th	6th	+ 2
<b>TOTAL</b>	<b>660 007</b>	<b>586 722</b>	<b>+ 73 285</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 36th.

Source: OECD Revenue Statistics 2018 <http://oe.cd/revenue-statistics>

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