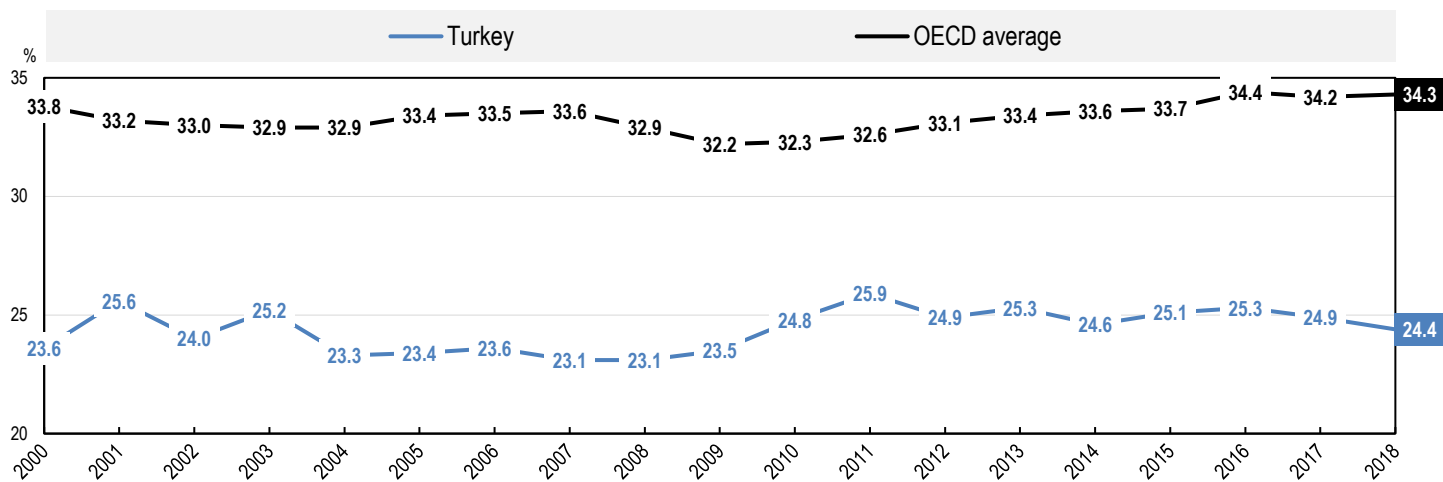


Revenue Statistics 2019 - Turkey

Tax-to-GDP ratio

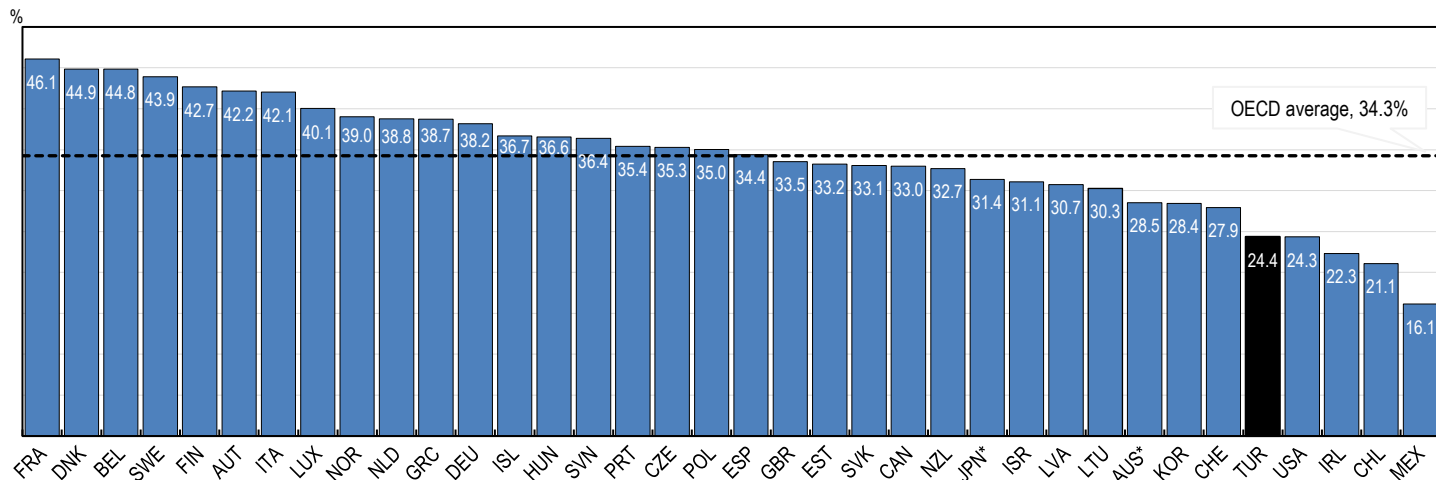
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Turkey decreased by 0.5 percentage points from 24.9% in 2017 to 24.4% in 2018. The corresponding figure for the OECD average was a slight increase of 0.1 percentage point from 34.2% to 34.3% over the same period. The tax-to-GDP ratio in Turkey has increased from 23.6% in 2000 to 24.4% in 2018. Over the same period, the OECD average in 2018 was slightly above that in 2000 (34.3% 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, 2018

Turkey ranked 32nd out of 36 OECD countries in terms of the tax-to-GDP ratio in 2018. In 2018, Turkey had a tax-to-GDP ratio of 24.4% compared with the OECD average of 34.3%. In 2017, Turkey was ranked 33rd out of the 36 OECD countries in terms of the tax-to-GDP ratio.



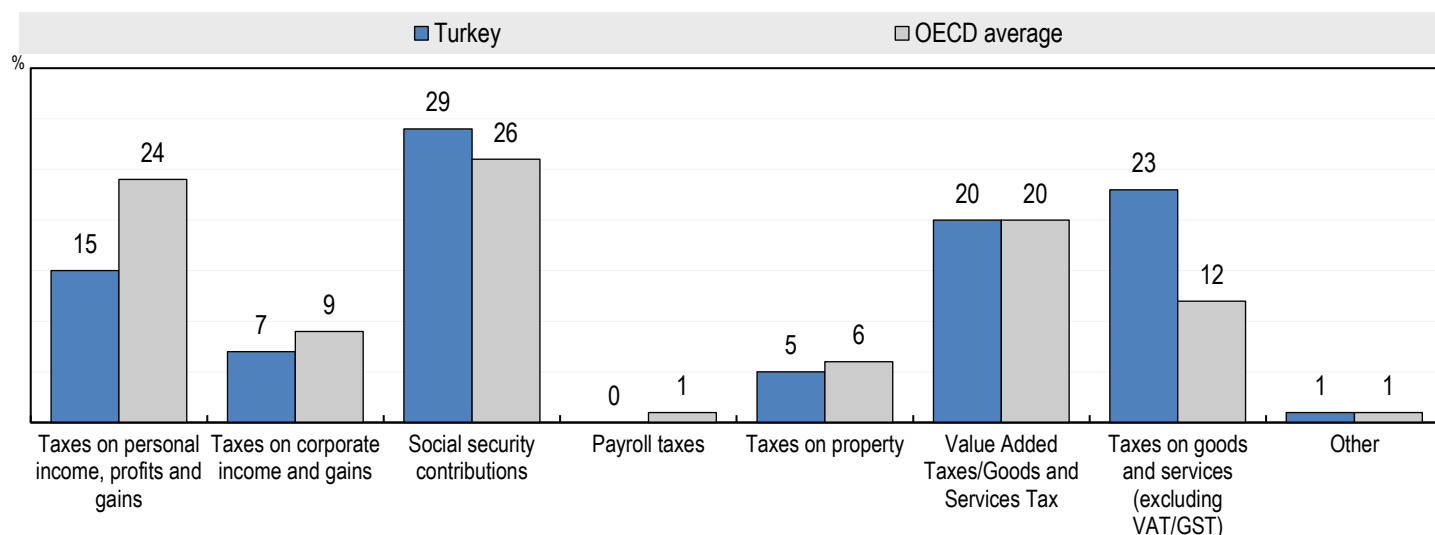
* Australia and Japan are unable to provide provisional 2018 data, therefore their latest 2017 data are presented within this country note.

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, 2017

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 ²		
	Turkish Lira, millions			%					
	2017	2016	Δ	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains ¹	165 306	139 574	+ 25 732	21	21	-	31st	32nd	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	112 401	96 605	+ 15 796	15	15	-	30th	29th	- 1
<i>Corporate income and gains</i>	52 906	42 970	+ 9 936	7	7	-	21st	21st	-
Social security contributions	226 720	190 247	+ 36 473	29	29	-	17th	17th	-
Payroll taxes	-	-	-	-	-	-	28th	27th	- 1
Taxes on property	34 857	31 873	+ 2 984	5	5	-	19th	19th	-
Taxes on goods and services	336 256	287 948	+ 48 308	43	44	- 1	2nd	3rd	+ 1
<i>of which VAT</i>	155 680	130 822	+ 24 857	20	20	-	21st	21st	-
Other	10 266	10 365	- 98	1	2	- 1	6th	4th	- 2
TOTAL	773 406	660 007	+ 113 399	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 36th.

Source: OECD Revenue Statistics 2019 <http://oe.cd/revenue-statistics>

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