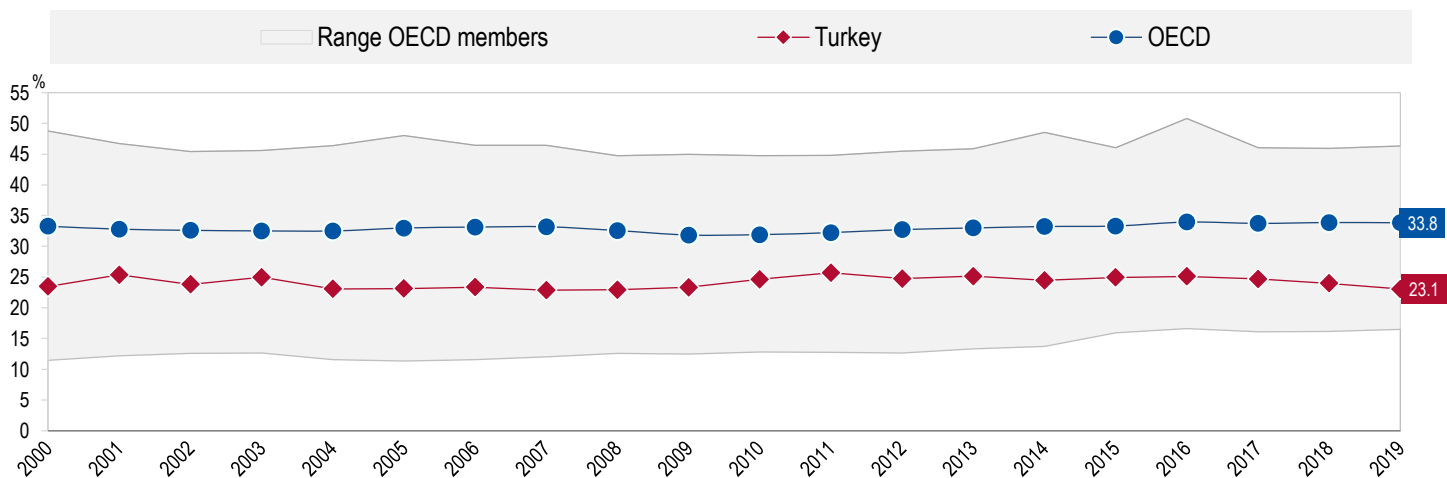


Revenue Statistics 2020 - Turkey

Tax-to-GDP ratio

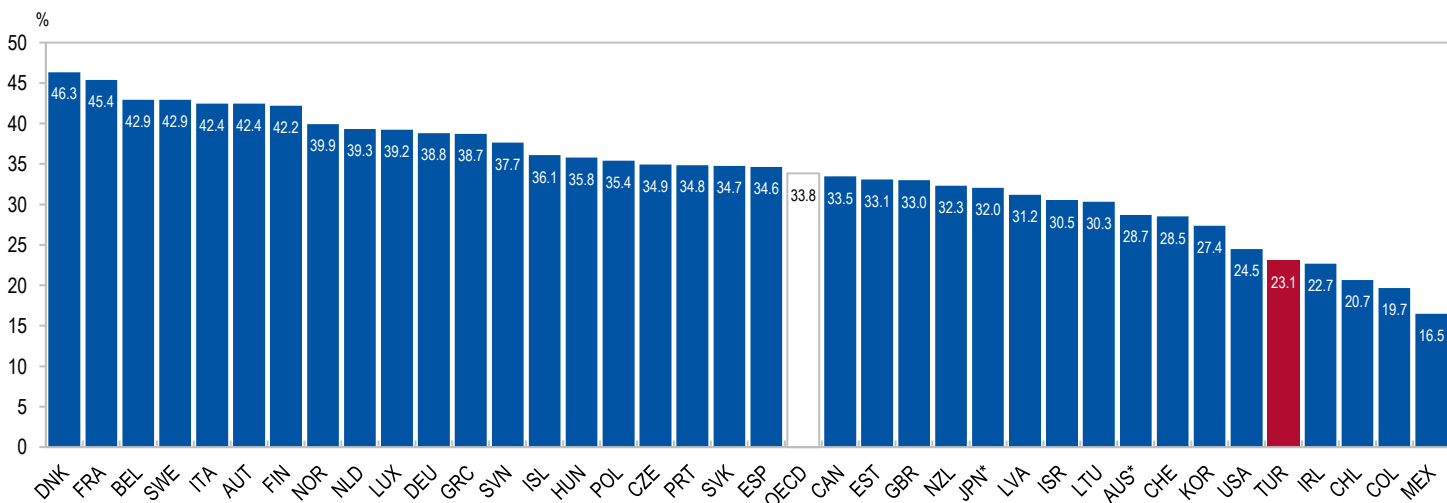
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Turkey decreased by 0.9 percentage points from 24.0% in 2018 to 23.1% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in Turkey has decreased from 23.5% in 2000 to 23.1% in 2019. Over the same period, the OECD average in 2019 was slightly above that in 2000 (33.8% compared with 33.3%). 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, 2019

Turkey ranked 33rd out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, Turkey had a tax-to-GDP ratio of 23.1% compared with the OECD average of 33.8%. In 2018, Turkey was also ranked 33rd out of the 37 OECD countries in terms of the tax-to-GDP ratio.



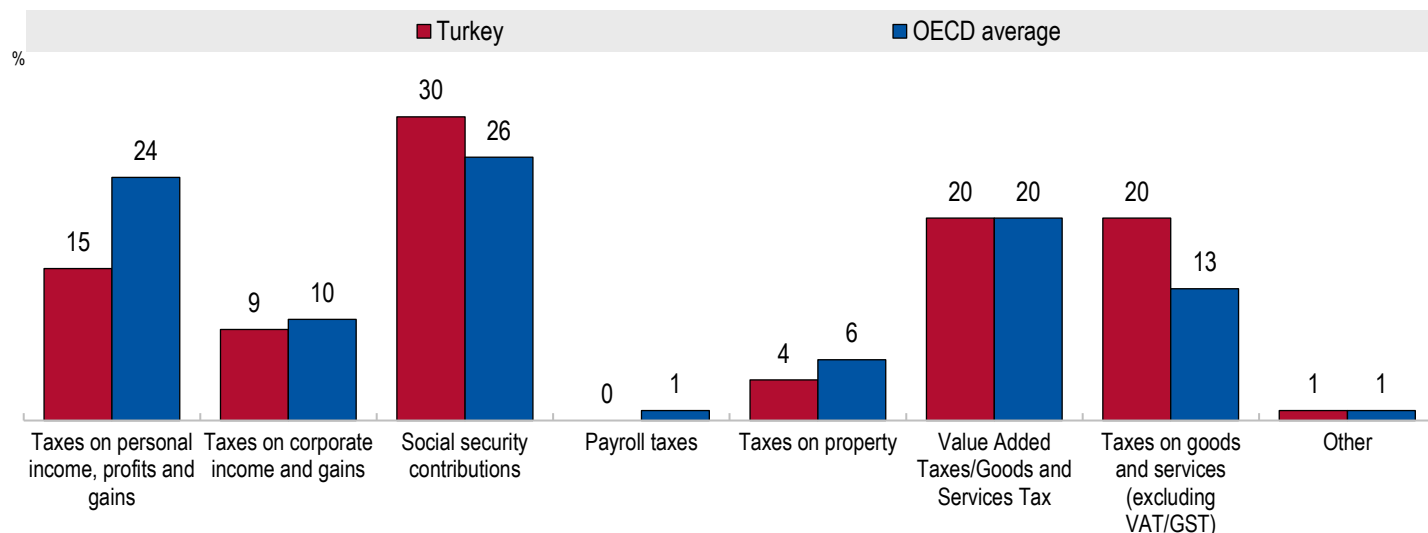
* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

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, 2018

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).
- » 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	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains ¹	165 306	217 666	+ 52 359	21	24	+ 3	32nd	28th	+ 4
<i>of which</i>	-	-	-	-	-	-			
<i>Personal income, profits and gains</i>	112 401	138 992	+ 26 592	15	15	-	30th	29th	+ 1
<i>Corporate income and gains</i>	52 906	78 673	+ 25 768	7	9	+ 2	22nd	19th	+ 3
Social security contributions	226 720	269 932	+ 43 213	29	30	+ 1	17th	16th	+ 1
Payroll taxes	-	-	-	-	-	-	29th	29th	-
Taxes on property	34 857	38 941	+ 4 084	5	4	- 1	20th	20th	-
Taxes on goods and services	336 256	364 982	+ 28 726	43	40	- 3	3rd	6th	- 3
<i>of which VAT</i>	155 680	178 616	+ 22 937	20	20	-	22nd	22nd	-
Other	10 266	9 963	- 303	1	1	-	6th	8th	- 2
TOTAL	773 406	901 485	+ 128 079	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 37th.

Source: OECD Revenue Statistics 2020 <http://oe.cd/revenue-statistics>

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