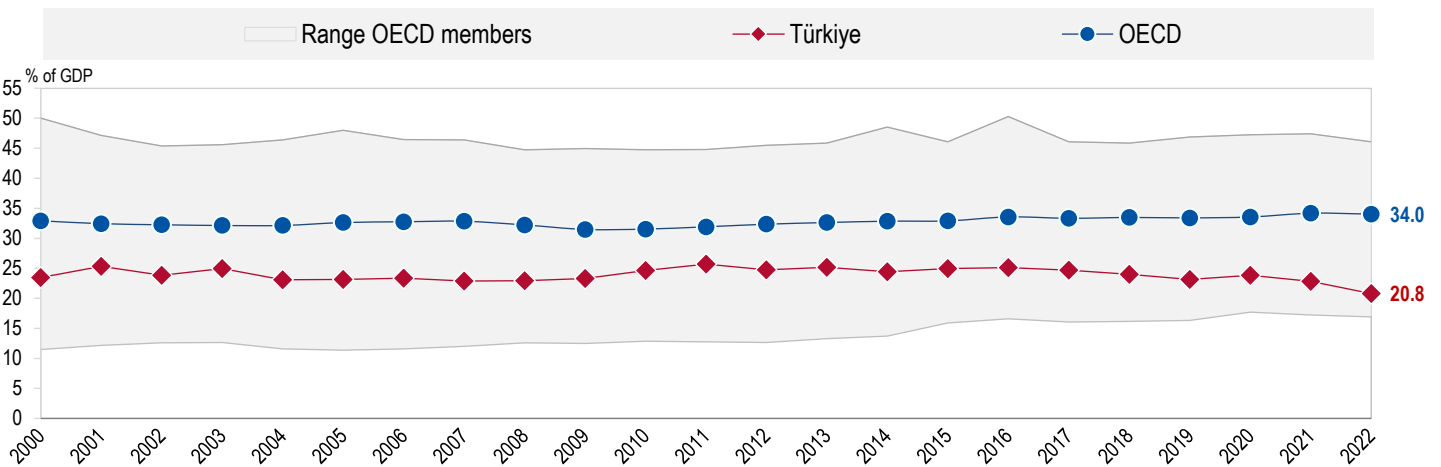


Revenue Statistics 2023 - Türkiye

Tax-to-GDP ratio

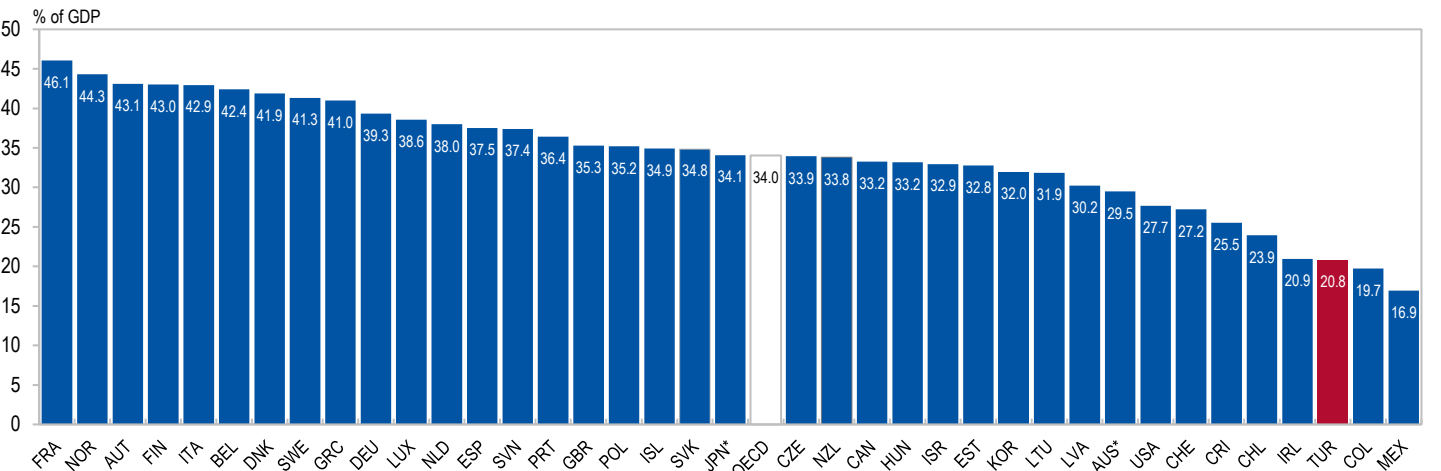
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Türkiye decreased by 2.0 percentage points from 22.8% in 2021 to 20.8% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in Türkiye has decreased from 23.5% in 2000 to 20.8% in 2022. Over the same period, the OECD average in 2022 was above that in 2000 (34.0% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Türkiye was 25.7% in 2011, with the lowest being 20.8% in 2022.



Tax-to-GDP ratio compared to the OECD, 2022

Türkiye ranked 36th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, Türkiye had a tax-to-GDP ratio of 20.8% compared with the OECD average of 34.0%. In 2021, Türkiye 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 2022 data, therefore their latest 2021 data are presented within this country note.

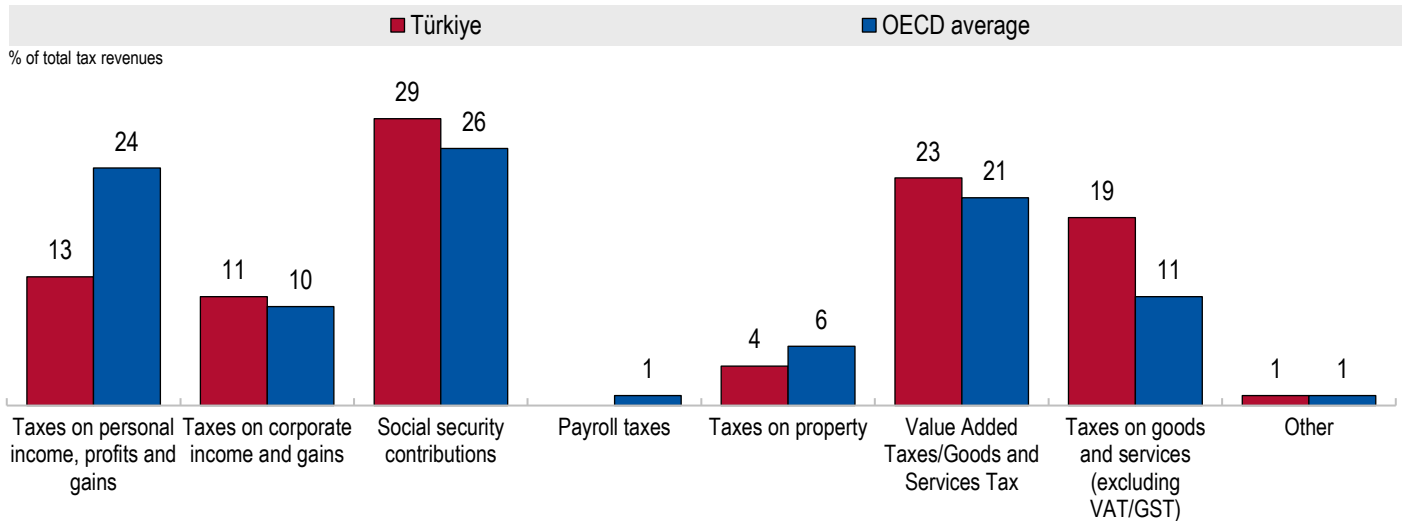
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

Note: 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, 2021

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



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

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

Tax structure

	Tax Revenues in national currency			Tax structure in Türkiye			Position in OECD		
	Turkish Lira, millions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains ¹	263 898	397 629	+ 133 730	22	24	+ 2	31st	30th	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	158 842	219 656	+ 60 814	13	13	-	34th	32nd	+ 2
<i>Corporate income and gains</i>	105 057	177 973	+ 72 916	9	11	+ 2	14th	15th	- 1
Social security contributions	357 677	473 450	+ 115 773	30	29	- 1	20th	20th	-
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	53 548	70 179	+ 16 632	4	4	-	20th	21st	- 1
Taxes on goods and services	517 288	696 341	+ 179 054	43	42	- 1	4th	5th	- 1
<i>of which VAT</i>	230 761	385 343	+ 154 582	19	23	+ 4	23rd	12th	+ 11
Other	12 218	17 357	+ 5 138	1	1	-	9th	8th	+ 1
TOTAL	1 204 629	1 654 956	+ 450 327	100	100	-	-	-	-

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

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

OECD (2023), Revenue Statistics 2023: Tax revenue buoyancy in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics>

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