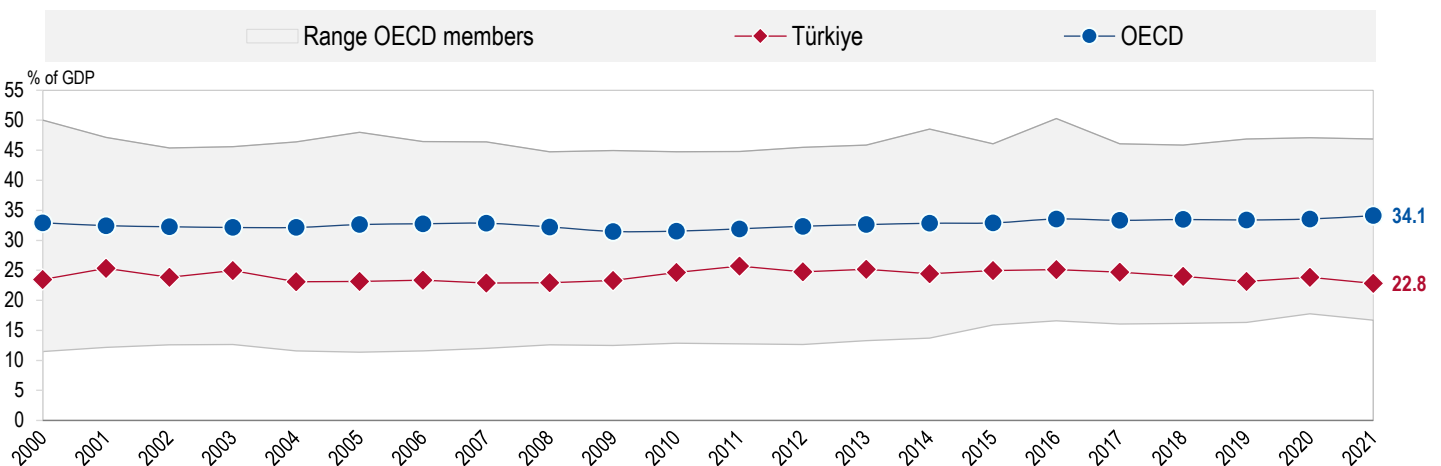


Revenue Statistics 2022 - Türkiye

Tax-to-GDP ratio

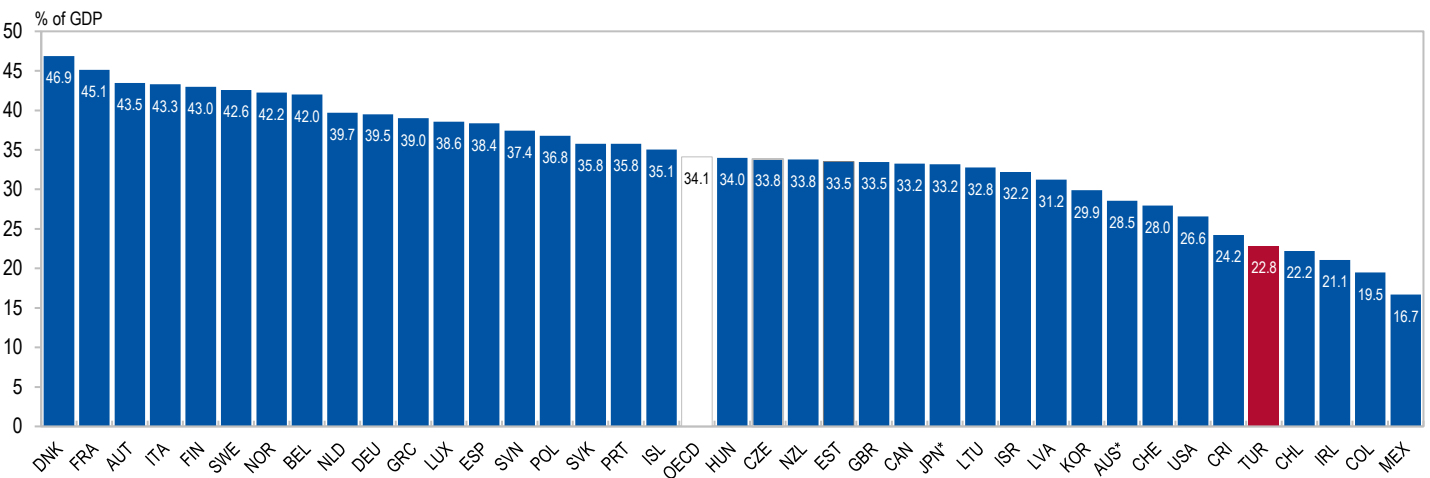
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Türkiye decreased by 1.0 percentage point from 23.9% in 2020 to 22.8% in 2021. Between 2020 and 2021, the OECD average increased from 33.6% to 34.1%. The tax-to-GDP ratio in Türkiye has decreased from 23.5% in 2000 to 22.8% in 2021. Over the same period, the OECD average in 2021 was above that in 2000 (34.1% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Türkiye was 25.7% in 2011, with the lowest being 22.8% in 2021.



Tax-to-GDP ratio compared to the OECD, 2021

Türkiye ranked 34th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2021. In 2021, Türkiye had a tax-to-GDP ratio of 22.8% compared with the OECD average of 34.1%. In 2020, Türkiye was ranked 33rd out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2021 data, therefore their latest 2020 data are presented within this country note.

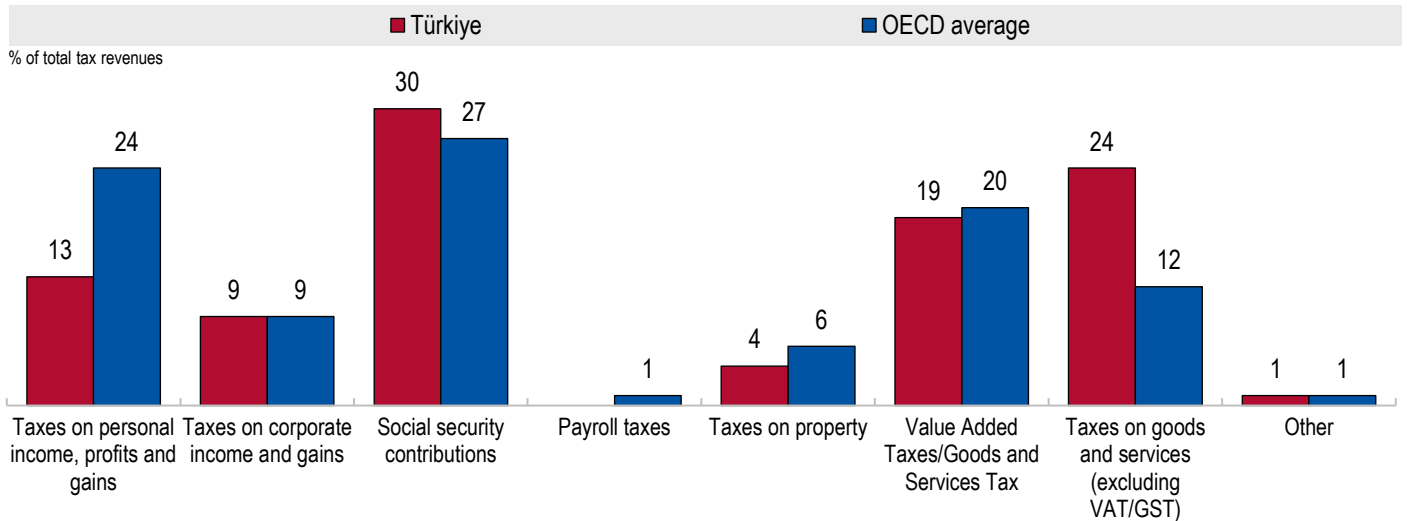
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2020

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:

- » Substantially higher revenues from goods & services taxes (excluding VAT/GST), and higher revenues from social security contributions.
- » Equal to the OECD average from taxes on corporate income & gains.
- » A lower proportion of revenues from property taxes and value-added 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 ²		
	Turkish Lira, millions			%					
	2019	2020	Δ	2019	2020	Δ	2019	2020	Δ
Taxes on income, profits and capital gains ¹	241 533	263 898	+ 22 365	24	22	- 2	29th	31st	- 2
<i>of which</i>									
<i>Personal income, profits and gains</i>	162 704	158 842	- 3 862	16	13	- 3	29th	34th	- 5
<i>Corporate income and gains</i>	78 829	105 057	+ 26 228	8	9	+ 1	20th	14th	+ 6
Social security contributions	312 808	357 677	+ 44 869	31	30	- 1	15th	19th	- 4
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	41 721	53 548	+ 11 827	4	4	-	21st	20th	+ 1
Taxes on goods and services	389 092	517 288	+ 128 195	39	43	+ 4	8th	4th	+ 4
<i>of which VAT</i>	180 729	230 761	+ 50 032	18	19	+ 1	27th	23rd	+ 4
Other	12 397	12 218	- 178	1	1	-	8th	10th	- 2
TOTAL	997 551	1 204 629	+ 207 078	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.

Source: OECD Revenue Statistics 2022

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