

# TURKEY

## Table II. Detailed taxes and social contribution receipts

Million TRY

	2009	2010	2011	2012	2013	2014	2015	2016
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>275 253</b>	<b>328 065</b>	<b>389 344</b>	<b>435 933</b>	<b>510 351</b>	<b>565 319</b>	<b>655 224</b>	..
<b>2 Total tax receipts and actual social contributions</b>	..	..	..	..	..	..	..	..
<b>3 Total tax receipts</b>	<b>183 362</b>	<b>225 319</b>	<b>269 038</b>	<b>298 014</b>	<b>347 357</b>	<b>379 985</b>	<b>435 641</b>	..
<b>4 Taxes on production and imports</b>	<b>118 935</b>	<b>153 256</b>	<b>183 085</b>	<b>200 841</b>	<b>242 916</b>	<b>256 444</b>	<b>300 211</b>	..
<b>5 Taxes on products</b>	<b>112 940</b>	<b>144 971</b>	<b>173 901</b>	<b>190 276</b>	<b>230 614</b>	<b>242 288</b>	<b>284 336</b>	..
<b>6 Value added type taxes</b>	<b>47 955</b>	<b>63 170</b>	<b>79 034</b>	<b>82 047</b>	<b>101 413</b>	<b>103 514</b>	<b>121 677</b>	..
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>26 374</b>	<b>33 493</b>	<b>37 164</b>	<b>39 834</b>	<b>50 160</b>	<b>51 018</b>	<b>58 502</b>	..
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	..	..	..	..	..	..	..	..
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	..	..	..	..	..	..	..	..
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
<b>16 Taxes on products, except VAT, import and export taxes</b>	<b>38 611</b>	<b>48 308</b>	<b>57 703</b>	<b>68 396</b>	<b>79 041</b>	<b>87 757</b>	<b>104 157</b>	..
17 Excise duties and consumption taxes	..	..	..	..	..	..	..	..
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..
20 Car registration taxes	..	..	..	..	..	..	..	..
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	..	..	..	..	..	..	..	..
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	..	..	..	..	..	..	..	..
25 General sales or turnover taxes	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	..	..	..	..	..	..	..	..
<b>29 Other taxes on production</b>	<b>5 995</b>	<b>8 285</b>	<b>9 184</b>	<b>10 565</b>	<b>12 301</b>	<b>14 156</b>	<b>15 875</b>	..
30 Taxes on land, buildings or other structures	..	..	..	..	..	..	..	..
31 Taxes on the use of fixed assets	..	..	..	..	..	..	..	..
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	..	..	..	..	..	..	..	..
35 Taxes on pollution	..	..	..	..	..	..	..	..
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	..	..	..	..	..	..	..	..
<b>38 Current taxes on income and wealth</b>	<b>64 257</b>	<b>71 846</b>	<b>85 696</b>	<b>96 876</b>	<b>104 092</b>	<b>123 120</b>	<b>134 995</b>	..
<b>39 Taxes on income</b>	<b>57 508</b>	<b>64 546</b>	<b>76 754</b>	<b>87 180</b>	<b>93 494</b>	<b>110 786</b>	<b>121 256</b>	..
40 Taxes on individual or household income including holding gains	38 335	41 094	50 291	57 611	65 440	75 271	87 043	..
41 Taxes on individual or household income excl. holding gains	..	..	..	..	..	..	..	..
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	18 649	23 010	25 920	28 943	27 348	34 734	33 375	..
44 Taxes on income or profits of corporations excl. holding gains	..	..	..	..	..	..	..	..
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	..	..	..	..	..	..	..	..
48 Taxes on winnings from lottery or gambling	403	442	542	625	705	782	838	..
49 Other taxes on income n.e.c.	121	0	1	0	0	0	0	..
<b>50 Other current taxes</b>	<b>6 749</b>	<b>7 300</b>	<b>8 941</b>	<b>9 696</b>	<b>10 598</b>	<b>12 334</b>	<b>13 739</b>	..
51 Current taxes on capital	566	871	1 269	1 407	1 372	2 295	2 127	..
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	2 195	2 601	2 990	3 231	3 780	4 234	5 171	..
55 Taxes on international transactions	304	303	471	348	291	347	167	..
56 Other current taxes n.e.c.	3 684	3 526	4 211	4 710	5 155	5 458	6 273	..
<b>57 Capital taxes</b>	<b>171</b>	<b>217</b>	<b>257</b>	<b>297</b>	<b>349</b>	<b>420</b>	<b>434</b>	..
58 Taxes on capital transfers	..	..	..	..	..	..	..	..
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</b>	..	..	..	..	..	..	..	..
62 Employers' actual social contributions	88 855	99 414	108 091	126 257	152 141	170 972	202 453	..
63 Compulsory	..	..	..	..	..	..	..	..
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	..	..	..	..	..	..	..	..
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
<b>71 Imputed social contributions</b>	..	..	..	..	..	..	..	..
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

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**Table II. Detailed taxes and social contribution receipts (cont.)**

Million TRY

	2009	2010	2011	2012	2013	2014	2015	2016
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>182 097</b>	<b>222 230</b>	<b>265 466</b>	<b>294 090</b>	<b>342 987</b>	<b>373 428</b>	<b>428 938</b>	..
<b>2 Total tax receipts and actual social contributions</b>	..	..	..	..	..	..	..	..
3 Total tax receipts	179 999	219 913	262 532	290 578	339 132	369 382	424 451	..
4 Taxes on production and imports	116 133	148 720	177 848	194 813	236 062	248 137	291 149	..
5 Taxes on products	112 411	143 599	172 386	188 602	228 658	240 241	282 106	..
6 Other taxes on production	3 723	5 120	5 462	6 211	7 404	7 896	9 043	..
7 Current taxes on income and wealth	63 695	70 975	84 427	95 468	102 721	120 825	132 868	..
8 Taxes on income	57 508	64 546	76 754	87 180	93 494	110 786	121 256	..
9 Other current taxes	6 187	6 430	7 672	8 289	9 227	10 039	11 612	..
10 Capital taxes	171	217	257	297	349	420	434	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>4 284</b>	<b>6 404</b>	<b>7 635</b>	<b>8 691</b>	<b>9 629</b>	<b>12 178</b>	<b>12 827</b>	..
<b>2 Total tax receipts and actual social contributions</b>	..	..	..	..	..	..	..	..
3 Total tax receipts	3 363	5 407	6 506	7 435	8 225	10 602	11 189	..
4 Taxes on production and imports	2 801	4 536	5 237	6 028	6 853	8 307	9 062	..
5 Taxes on products	529	1 371	1 515	1 674	1 956	2 048	2 230	..
6 Other taxes on production	2 272	3 165	3 721	4 355	4 897	6 259	6 832	..
7 Current taxes on income and wealth	562	870	1 269	1 407	1 371	2 295	2 127	..
8 Taxes on income	0	0	0	0	0	0	0	..
9 Other current taxes	562	870	1 269	1 407	1 371	2 295	2 127	..
10 Capital taxes	0	0	0	0	0	0	0	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.5 SOCIAL SECURITY FUNDS</b>								
<b>1 Total receipts</b>	<b>88 871</b>	<b>99 431</b>	<b>116 244</b>	<b>133 152</b>	<b>157 736</b>	<b>179 713</b>	<b>213 459</b>	..
<b>2 Total tax receipts and actual social contributions</b>	..	..	..	..	..	..	..	..
3 Total tax receipts	0	0	0	0	0	0	0	..
4 Taxes on production and imports	0	0	0	0	0	0	0	..
5 Taxes on products	0	0	0	0	0	0	0	..
6 Other taxes on production	0	0	0	0	0	0	0	..
7 Current taxes on income and wealth	0	0	0	0	0	0	0	..
8 Taxes on income	0	0	0	0	0	0	0	..
9 Other current taxes	0	0	0	0	0	0	0	..
10 Capital taxes	0	0	0	0	0	0	0	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/c38cf>.

Source: State Institute of Statistics (TURKSTAT) via Eurostat.