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**THE DETERMINANTS OF THE RATES OF TAX COLLECTION  
IN TURKISH CITIES**

**ABSTRACT**

Tax has always been an indispensable source of income for the continuation of states in history, and it will continue to do so. Because states' rejecting such sources as taxes is out of question. Therefore, tax collecting is very important for states. What are the tax revenue rates in cities? What has the impact of politics been on these rates? What is the level of relationship between rightist and leftist political parties and Tax Assessment Notice/GDP and Tax Collecting/GDP?

We searched for answers to the questions above by studying, we demonstrated by empirical regressions on studying the rates of Tax Assessment Notice/GDP and Tax Collecting/GDP in cities of Turkey and the reasons determining Tax Assessment Notice/GDP and Tax Collecting/GDP and especially the effects of political parties on Tax Assessment Notice/GDP and Tax Collecting/GDP. The relationship of rightist and leftist political parties with Tax Assessment Notice/GDP and Tax Collecting/GDP emerges as parallel to literature –rightist political parties in decrease, leftist political parties increasing.

The data used in this survey are acquired from Turkey Statistics Establishment and “www.belgenet.com”. The data obtained were transformed into necessary formats and their econometric analysis was carried out with Eviews program.

**KEYWORDS**

Tax collecting and assessment notice, Relation of taxation and political parties, Determination of tax burden, Relation of tax and policy, Relation of economy-policy.