

Gülizar Seda YILMAZ

THE POLITICAL ECONOMY OF INDIRECT TAXES IN TURKEY: 1950-2011

ABSTRACT

This study investigated tax policies, which symbolize multi-party regime in Turkey and have been executed from 1946 until today, and how political and economic factors are effective on formation and orientation of these policies in cause and effect context. As well as some data related to political structure and tax incomes, economic-social indicators of some world countries, statistical data of which is available, and of OECD countries were used in order to research whether or not political powers have an effect on tax policies. The fact that taxes, which are the most important finance source of economies, affect numerous variables at micro and macro level and whose economic and social functions have been used as much as their financial function from recent past to today, have become a political instrument especially in Turkey increases importance of this study.

KEYWORDS

Indirect Taxes, Direct Taxes, Parties and Elections, Tax Policies, Fiscal Amnesty.