

EconWorld2016@Barcelona

Comparison of Privatization Implementations in Terms of Tax Incomes in Turkey (Corporate Tax and Income Tax) / Türkiye’de Özelleştirme Uygulamalarının Vergi Gelirleri (Kurumlar ve Gelir Vergileri) Açısından Karşılaştırılması

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A B S T R A C T

Beside provision of public revenues, the cumbersome structure in the public sector is eliminated and efficiency is increased with privatization policies, as is known. In this way, manufacturing efficiency is increased, on one hand, and State generates revenue, on the other hand. This revenue, however, is not for once but it should be a continuous source of income by taking into consideration the income revenue to be obtained from privatized organizations. In this context, this study aimed to compare privatization policies in terms of tax incomes (corporate and income taxes). Topics like introduction and development of privatization in the world, its goals, its reasons, and tax incomes are discussed and then the privatization implementations in Turkey and the relevant tax incomes obtained in this process are focused on. It is shown that no significant improvement has been attained in the tax incomes following the privatization implementations.

KEYWORDS Privatization; Privatization Incomes; Tax Incomes; Direct Taxes; Turkey

JEL H2, H3, H4