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Tüketim Vergilerinden Katma Değer Vergisinin Türkiye ve Çek Cumhuriyeti Özelinde Karşılaştırılması / Comparison of Turkey and The Czech Republic Value Added Tax In Paticularly Which Is One of Consumption Tax

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A B S T R A C T

The Value Added Tax (VAT) is certainly the most modern and the most common tax among the consumption taxes. When considered that in many countries, public revenues are mainly obtained through taxes, the importance of VAT is undeniably more. However in the basic logic of the VAT is taxation of every stage's production and consumption process, VAT practices vary from country to country because of differences in rates and legislation. With the starting from this point, in study firstly will be given the oretical information regarding VAT, then Turkey and the Czech Republic VAT applications that contained in the tax system and tax revenues will be compared year to year. After that will be drawn to the similar and different aspects of VAT applications in both countries and finally the study will be terminated with an overall assessment.

KEYWORDS VAT; VAT Applications; Tax Revenues

JEL H20, H22, H71