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Vergi Politikası ve Girişimcilik İkliminin Oluşturulması / Tax Policy and Creation of Entrepreneurship Climate

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A B S T R A C T

Entrepreneurship is influenced by many factors, appears in a complex process. However, one of the most important factors that influence the formation of this complex process are also tax policy. Tax is cost element for Entrepreneurs. It has an important role in determination of investment costs and profitability ratios. Entrepreneur, while the return on the investments to be made accounts, visible and invisible expenses and costs are taken into consideration. Tax obligations in establishment and production stages become determining in profit of entrepreneurs. Tax policies is important to increase the promotion of entrepreneurship and investment. Tax obligations, bureaucratic process, procedures and tax audit and tax penal system have significant effects on entrepreneurship in Turkey. The importance of these factors in gaining the international capital of the country's economy is undeniable. In terms of willingness to invest in entrepreneurs, tax liabilities may be attractive or aversive. The tax obligations, tax audit and tax penal system which increase costs can cause negativity on entrepreneurs. In this study, tax incentives tax audit and tax penal systems which are applied in Turkey will be discussed in the context of encouragement of entrepreneurship and increased of investment.

KEYWORDS Entrepreneurship; Tax Policy; Tax Incentives

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