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Avrupa Birliđi ve Türkiye İlişkilerinde Doğrudan Vergi Uygulamaları / Direct Tax Applications In Relationship Between EU and Turkey

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ABSTRACT

EU is an economical coalition that adopts common tax politics in union without interfering the taxes which members collect depending on their sovereignty. On the other hand union doesn't put tax systems of member states to harmonization but has a positive look on efforts convergence. The reason of this is, the difference between international tax ratio causes limiting even hindering the capital activities.

Turkey which made an application at 31st of July 1959 still can't become member of EU. Nevertheless, Turkey does its best for adoption process to tax criteria, which is in 16th chapter, one of the 35 negotiation titles. Within improvement reports has been issued regularly since 1998, the annually situations of Turkey are stated. In this respect, the aim of the work is to examine the member state's and Turkey's works which are in membership period, in tax are with literature researches. For this purpose, it is taken advantages of Turkey's and EU states' tax system. As a result member states, in direct tax and in indirect tax area, mostly indirect tax especially VAT, spend effort to harmonize. There is no harmonization in common tax, taken from real persons, with taking into consideration among socio-cultural and economic differences the states about direct tax area. But states harmonized towards certain criteria about subjects like corporation tax, double tax, tax evasion, channel and fly-by-night company law, unfair competition, foreign trade. Turkey had improvement about harmonization works about tax area especially indirect tax area but did not effort about direct tax area.

KEYWORDS European Union; Corporation Tax; Common Tax; Company Law; Turkish Tax System

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