

Avrupa Birliği Vergi Politikası İle Türk Vergi Sisteminin Uyumlaştırılması ve AB Üyesi Ülkelerde Uygulanan Vergiler / Harmonization of Turkish Tax System with the European Union Tax Policy and The Taxes Applied in European Union Member States

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ABSTRACT

The relation with Turkey and EU started on July 31th, 1959 when Turkey applied for membership in EEC (European Economic Community). Then on September 12th, 1963 Ankara Agreement was signed that established a partnership between Turkey and European Union. Turkey has signed several agreements with the Union and entered then negotiation process for full membership. Taxation which is one of the 35 determined by EU for the accession negotiations is the 16th of those titles and deemed as an essential part for integration. Taxation in a Country is determined in accordance with the economic condition and national interests. Even in a Union, one Country does not have the right to intervene in the tax matters of another country. This fact poses a threat to the integration of the union. Therefore, harmonization process has started especially on indirect taxes which are more prone to intervention. The objective of this study was to make general comparisons of tax systems between Turkish and the EU Member States and thus to reveal the similar and different implemented

taxes. Moreover, because of their similarities to our country, the tax systems of the Republic of Poland, which became a member of the European Union on 1 May 2004, and Turkey were compared in detail. In Conclusion; Turkey has made some progress until 2012 in the area of taxation according to the progress report issued regularly in autumn months of the years since 1998. A lot of regulations have been enacted especially in the area of indirect taxes. Value Added Tax was established replacing 8 different consumption taxes as of January 1st, 1985 and Special Consumption Tax was established as of August 1st, 2002 replacing some taxes on luxury goods. Some studies have been made on direct taxes especially on corporate taxes. In the area of Income Tax, not much has been achieved, only some changes were made on the percentages of different tax brackets.

KEYWORDS The European Union Tax Policy; Turkish Tax System; Value Added Tax; Progress Reports; Negotiation Talks

JEL H20, M48