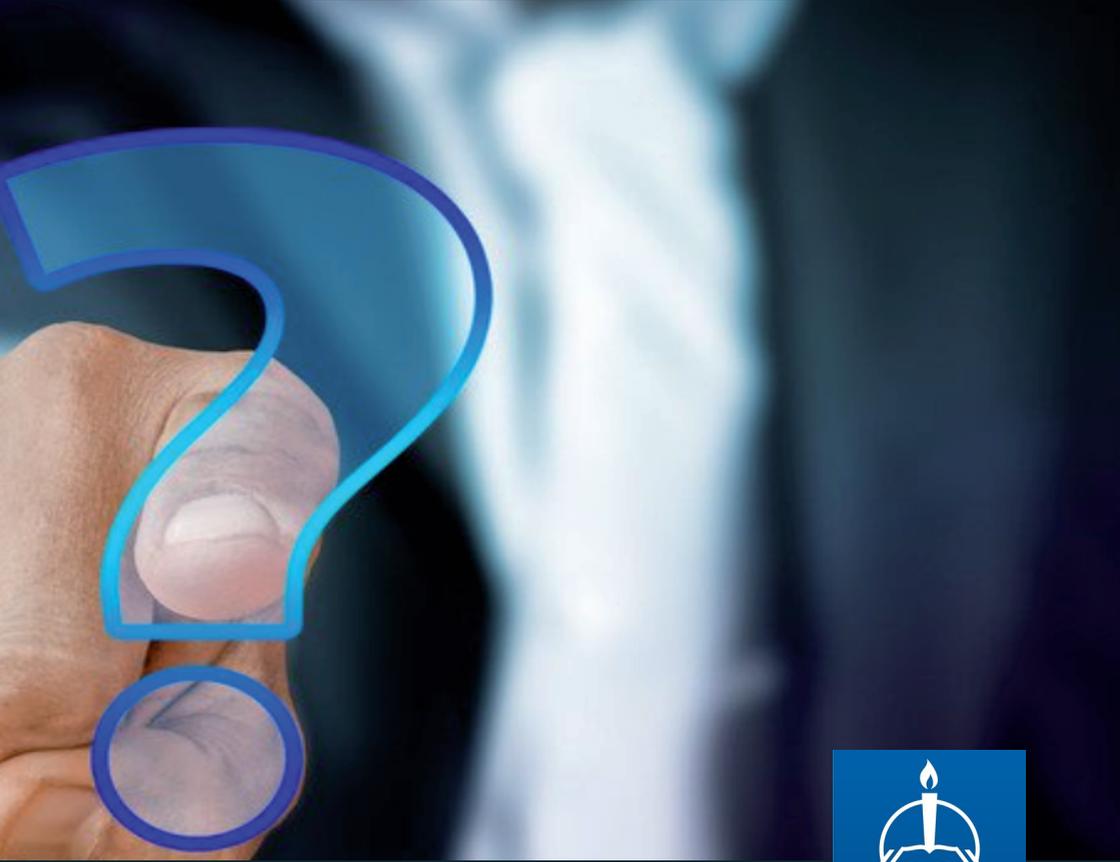


# TAX COMPLIANCE AND REASONS FOR TAXATION BEHAVIORS AND TAX PEACE IN TURKEY

HACI MUHAMMET KEKEÇ



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TURKEY**

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## **A. TAX COMPLIANCE**

### **ABSTRACT**

Tax compliance can be defined as the complete fulfillment of tax duties of taxpayers. It is expected that the taxpayer will voluntarily fulfill his / her tax duties with his own will and desire, without resorting to compulsory means by the state in tax compliance.

Taxes, which are a requirement of the financing of public expenditures, are collected by the state authority. However, taxpayers who demonstrate their loyalty to this authority fulfill their duty of duty without having to use the authority. This duty and duty awareness about tax is shaped by the society's perspective on tax, closely related to many concepts such as tax morality and tax perception and under the influence of many factors.

In the first part of the study, tax compliance, factors affecting tax compliance and taxpayer behavior will be discussed.

In the second part, behavioral economics will be evaluated in terms of public finance and tax adaptation will be evaluated in terms of behavioral economics.

In the third chapter in compliance with the tax developments in Turkey and the world will be thinner. In addition, the behavior of taxpayers in terms of tax compliance will be analyzed experimentally.

## **1.1. TAX COMPLIANCE**

With taxation, the public sector becomes a tax creditor and the taxpayer has the capacity to be a tax debtor. The taxes required for financing public expenditures are determined according to the solvency of individuals in the society. It refers to the taxpayers' perspective on tax compliance and the fulfillment of their tax duties on tax compliance.

Taxpayers have different responses to tax on tax compliance. These can be expressed as tax avoidance and tax evasion. Although there are various factors affecting tax compliance, these issues play an important role in the taxpayer's behavior due to changing economic, social and political reasons. Taxpayer behaviors appear as the psychological dimension of tax. Tax adaptation behavior of taxpayers will also appear as a result of the psychological impact of the tax. At this point, taxpayers will prefer to avoid or evade tax.

There are also some models that explain tax compliance. They can be examined under two headings as economic models and psychological models.

There will be active and passive responses of taxpayers against tax. This response is related to tax compliance. The taxpayer, who has experienced a reduction in income, will demonstrate some behavior in order to reduce this loss. These behaviors will be the ones that affect tax compliance.

Taxpayers whose disposable income decreases will be able to show active responses to taxation such as Tax Evasion or Tax Strike. Likewise, it may exhibit passive responses such as Tax Avoidance, Reducing Consumption, Reflecting Taxes, Benefiting from Tax Paradise and Substitution effect.

## **1. TAX COMPLIANCE**

### **1.1. Tax Avoidance**

The origin of tax avoidance dates back to the old times, even from the dates of the tax. Because taxpayers have reacted to the tax for various reasons since the tax started to be collected and avoided paying taxes (Kıldıř, Türk Vergi Sisteminde Vergiden Kaçınma, 2007). Taxpayers have had various reactions from the past to the present. One of these reactions is tax avoidance.

Tax avoidance means efforts to exclude the tax burden by preventing the occurrence of the tax-causing event, and there is no illegal aspect of tax avoidance (Akdoğan, 2011). Taxpayers benefit from gaps in the legal framework to reduce or limit the obligations of tax avoidance and taxpayer. In this context, tax evasion is not a crime. In other words, it is the tax laws that provide this opportunity for those who avoid paying taxes (Nadaroğlu, 1992). The use of the advantages provided by tax laws to taxpayers is seen as tax avoidance. In the light of the view of Classical Economic thinking that tax is obligatory bad, taxpayers will try to reduce tax burden as much as possible.

One of the ways to prevent taxation is to make income transfers. In this method, taxpayers who pay a high amount of tax can reduce the tax they pay by transferring their income to relatives or countries that pay low tax or do not pay tax, or by directing the event that gives rise to tax to tax-free areas. In other words, they shift the tax base (Taşkın Y. , 2010). It will also have negative effects on tax justice.

For example; In accordance with the Law on Inheritance and Transfer Tax of improper wealth transfers,

donations are exempted from the part of the law. However, in order to eliminate the tax liability, donations exceeding the exemption amount provided for in the law are considered to be veiling as they would be contrary to the mandatory provisions of the law (Öncel, Kumrulu, & Çağan, 2012).

Another method of tax avoidance stems from the stockpiling of goods and services by taxpayers. Recently, especially international companies have applied this method to select countries with tax advantages as corporate headquarters and cause a significant decrease in tax base (Şen & Sağbaş, 2016). It can be said that tax avoidance efforts with this and various methods have become widespread especially in international companies.

Acceptance of tax as a burden by the parties fulfilling the tax obligation causes the participants to take a negative attitude against the tax. Again, the absence of any link between the taxes paid and the public services used also has significant psychological effects of tax avoidance. One of the most important factors in the formation of tax ethics is the effectiveness of government expenditures (Çataloluk, 2008). When the taxpayer fails to establish the relationship between

public expenditure and tax, it will tend to avoid taxation. Even though the said relationship has been established, the taxpayers will tend to avoid tax unless the public expenditures and their expenditures are thought to be efficient and effective by the public service beneficiaries.

In addition, the tax technique to be applied should be in accordance with the business volume and professional structure of the responsible party. Conflicts and heavy sanctions within the law seek to prevent taxation by providing the basis for the behavior of taxpayers (Çataloluk, 2008). Therefore, taxpayers may choose to avoid tax due to the legal chaos they experience.

Moreover, wealthy individuals and businesses living in countries with weak economies and underdeveloped banking systems want to protect their assets abroad due to the fluctuations and fluctuations in the value of the national currency and the problems they may have in their relations with banks. This also avoids currency controls (Öz, 2005). The use of tax haven to avoid tax and money laundering is considered particularly attractive for multinational companies (Ulusoy & Karakurt, 2009). Thus, multinational companies that transfer their activities to areas that may be out of control seek

to avoid taxation. Multinational companies aiming to avoid taxation, especially in today's capital flows, trying to hide the control of foreign exchange movements.

The taxes collected by the public sector are also closely related to what kind of services these services produce in the public sector, in other words, that they should not be produced in the public sector without any planning, activity analysis. The public authority emerges as an authority that decides what kind of services the public should produce and strives for maximum efficiency in doing so. It is widely accepted that the public sector should be completely withdrawn when it comes to services that can be obtained at a cheaper price than the market. In this case, taxpayers prefer to invest in areas that they think are more effective, rather than paying taxes to finance public expenditures. Since these views mean waste of tax revenues, it leads to the idea that it is more appropriate to avoid taxes and to exclude income (Tosuner, Vergi Kayıp Ve Kaçakları Sorununa İlişkin Görüş Ve Öneriler, 1995).

Since the taxpayer is always in contact with the tax administration, they attach great importance to the behavior and attitude of the tax administration. Attempts to relinquish

the taxes of other taxpayers without obtaining their opinion, even in an institution where the taxpayer is not itself, that is, if it is not considered as an addressee, will result in tax avoidance and non-taxation. Taxpayers attach importance to tax administration at the tax rate they pay at least. In addition, the taxpayer, who is subjected to disrespectful treatment by tax officers during tax application and contrary to the tax understanding, will have a negative attitude towards the tax (Muter, Sakınç, & Çelebi, 1993).

The origins of tax avoidance are based on old times, even on the dates of the tax. Because taxpayers reacted to tax for various reasons and have avoided paying taxes since the first tax. (Kıldıř, 2007). This has caused the tax to be undesirable, bad by nature.

There are many ways to avoid tax in tax haven countries. In the declarations of the companies in the tax offices; It is possible to get invoice from related companies by suggesting consultancy, project, organization and R & D services and write down these invoices as expenses and reduce the tax base (Bilici, 2004).

Taxpayers who want to reduce the tax burden will try to avoid taxation. At the point of tax avoidance, an effort is made to increase the disposable income of the individual. Taxing more than expected earnings will cause the taxpayer to reduce the tax base by law. The presence of a low base will also reduce tax revenues. This is the economic impact of tax avoidance.

At the same time, the idea that the tax burden is fairly distributed increases the tax compliance as well as vice versa. Thus, the taxpayer with a sense of justice will be inclined to avoid tax. Thus, it cannot be overlooked that tax avoidance may be caused by unfair taxation.

## **1.2. Tax evasion**

Tax evasion; It is defined as violating tax laws in order to avoid paying tax or to pay less and to try to avoid tax and illegal means (Nadaroğlu, 1992).

Tax evasion; marginal tax rates, administrative efficiency level, tax awareness and education level of taxpayers, etc (Akdoğan, 2011).

In addition to being a crime, tax evasion violates the pre-tax equality principle and reduces the efficiency of the tax (Nadaroğlu, 1992).

Especially in less developed countries, the rate of tax evasion is high in tax returns (Albayrak ve diğerleri, 2016, s. 257).

Taxpayers avoid tax by keeping double accounting records, issuing fake invoices, destroying books and records, making unregistered production and similar transactions (Şen & Sağbaş, 2016).

Although tax evasion exists for both indirect and direct taxes, indirect tax evasion is less common than direct taxes collected by the tax return (Nadaroğlu, 1992).

“Tax evasion” (Günay, 2007);

- Pay less tax than you should have deliberately paid
- Using ways to hide, make false statements
- Generally defined as a crime in tax laws. (sanctions such as fines or imprisonment).

Taxpayers, which are the financing of some kind of compulsory expense of the state, always react to the tax as they are deprived of a certain part of their income. Attitudes and behaviors towards tax by taxpayers; with the effect of social, economic, social and political structure; to accept and adapt the tax, to avoid, to avoid or to refuse or to resist tax (Çataloluk, 2008).

Economists describe tax evasion as one of rational decision-making problems under uncertainty. More specifically, tax evasion can also be referred to as the process of low-tax play or capture and termination (Torgler, Is tax evasion never justifiable?, Tax morale: Theory and empirical analysis of tax compliance, 2003).

One of the most important indicators of the size of tax evasion is the tax deficit. A tax deficit can be defined as the difference between the amount of tax actually payable by taxpayers and the amount of tax they pay by declaring (Andreoni, Erard, & Feinstein, 1998).

### **1.3. Tax Compliance Process of Taxpayer**

Tax application; Fulfillment of the tax liability by the taxpayers and completing the tax returns in full and on time in accordance with the current tax laws and other relevant legislation. In other words, tax compliance is the complete declaration of the tax liability arising under the tax laws of the taxpayer (Özpehriz, 2005).

If the tax culture is low in a country, taxpayers' attitudes towards taxation will be negative and tax morality will be low. The low level of education creates a negative attitude towards tax in some taxpayers. The technical and political training of taxpayers in financial matters facilitates tax compliance and contributes to the positive development of behavior against tax (Carley & Maxwell, 2006).

### **1.4. Tax Compliance Process of the Administration**

While the problems related to tax compliance are a problem faced by developing countries, developed countries also face this problem. It would not be wrong to state that the

tax evasion problem dates back to the emergence of taxes (Saruç, 2015).

## **2. ATTITUDES AND BEHAVIOR OF TAXPAYERS AGAINST TAX ADAPTATION**

In order to ensure the tax system to be financially successful and to increase tax revenues, the tax compliance of the taxpayers' willingness to pay their own tax was taken into consideration. In this respect, it is proposed that a very small amount of the income taxes paid by taxpayers should be allocated to associations and foundations, non-governmental organizations, religious institutions and political parties that they will choose and support their religious beliefs, political views and cultural life, and thus, it is foreseen that the tax compliance of individuals can be increased (Beşel & İzgi Şahbaz, 2017).

**Table 1:** Share of Income Tax in Budget in Turkey

Years	Share of Tax Revenues in Budget	Years	Share of Tax Revenues in Budget
1990	82	2004	84
1991	82	2005	80
1992	81	2006	83
1993	75	2007	84
1994	79	2008	84
1995	78	2009	84
1996	84	2010	86
1997	83	2011	89
1998	79	2012	87
1999	79	2013	88
2000	80	2014	87
2001	78	2015	89
2002	80	2016	87
2003	86	2017	89
		2018	87

**Source:** Revenue Administration, Budget Revenue Collections Statistics, [https://www.gib.gov.tr/sites/default/files/fileadmin/user\\_upload/VI/GBG/Tablo\\_1.xls](https://www.gib.gov.tr/sites/default/files/fileadmin/user_upload/VI/GBG/Tablo_1.xls), Access: 11.11.2019

Taxpayers respond to taxes, which cause a slight reduction in the income of taxpayers, by reducing their savings or consumption. In doing so, they give up their least-consuming consumption or savings to avoid any loss of wealth (Çataloluk, 2008). This situation is one of the reactions of taxpayers against tax. The taxpayer will endeavor to reduce the tax burden due to the weight of the tax burden.

It consists of factors arising from the personal nature of the taxpayer. These (Çataloluk, 2008);

- Ability to pay taxes,
- Family structure
- Tax understanding,
- Tax ethics,
- Level of education,
- Commitment to the state,
- Perspectives on political power,
- Opinions of taxpayers about other taxpayers,
- Beliefs on the necessity of public services,
- Profession of taxpayers,
- Personal characteristics of taxpayers

- Origin of taxpayers

## **2.1. Demographic Factors**

Personal factors such as age, religious, educational and cultural level of taxpayers are also important factors for taxation (Çataloluk, 2008).

### 2.1.1. Age

Young people tend to consume a large portion of their income, especially those in the 25-30 age group. Because they do not have a high income yet and they want to establish a family and a higher standard of living, they are likely to be reluctant against tax with this expectation and desire. Older individuals will not have the desire to pursue this, because they reach a certain level of life and tend to be more strict about rules (Çataloluk, 2008). This situation can be expressed as an indication that taxpayers in the tax compliance process are more compliant about tax.

However, taxpayers over the age of 65 avoid paying less taxes, while married taxpayers tend to evade more taxes (Feinstein, 1991).

### 2.1.1.1. Gender and Marital Status

The study by Feinstein concluded that taxpayers in some professional groups such as self-employed and farmers are more likely to evade taxes than other taxpayers (Feinstein, 1991). This situation reveals that individuals with expectations of life are more conservative and abstained about tax.

Spicer & Becker's study found that male taxpayers missed more taxes than female taxpayers (Spicer & Lundstedt, 1976). Likewise, in the study by Tyler McGee and unacceptable tax evasion women compared with men see it as a behavior (McGee & Tyler, 2006). This suggests that women are more moderate than men in terms of tax in terms of gender. It would not be wrong to say that the tax status of taxpayers affects their attitudes towards tax.

### 2.1.1.2. Education Level and Occupation

The technical and political training of the taxpayer in financial matters facilitates tax compliance and contributes to the positive development of behavior against tax (Carley & Maxwell, 2006). Richardson's study concluded that the level of education is inversely related to the tax evasion tendency

(Richardson, 2006). This situation shows that education level is an effective factor in tax point of view and attitude towards tax.

### 2.1.1.3. Religious Factors

The main socio-cultural factors affecting tax compliance are religious beliefs (Demir & Tosuner, 2009).

When individuals click on these institutions and organizations in the declaration they will fill in while paying their income taxes, knowing that a small amount of the income tax they pay will be transferred to the institutions and organizations that support their own religious belief, political opinion and social life will allow individuals to pay their taxes more willingly (Beşel & İzgi Şahbaz, 2017) .

it will increase the motivation of the taxpayer to know where and how the tax will be spent and to believe that it will be financed by the taxes paid by the institutions and organizations that reflect their religious, political and social view (Beşel & İzgi Şahbaz, 2017).

There are examples in the world where taxpayers' religious beliefs are associated with tax. In some European

Union countries, such as Germany and Denmark, a “church tax” is charged for the financing of religious expenditure. In Germany, an additional tax of 8% or 9% of the income tax paid by taxpayers who are officially registered as Catholic, Protestant or Jewish churches or synagogues is levied by the state (Çakır, 2003).

The importance of religious institutions and organizations for individuals and Turkey will help to reduce and informality increased compliance duties of individuals be able to claim a portion to be transferred to the institutions of religion, they are subject to the tax of individuals with religious sensitivities when considering the above-mentioned discussions (Beşel & İzgi Şahbaz, 2017).

In studies on Turkey also it is emerging as a factor affecting the morality and piety tax harmonization tax on it (Torgler , Demir, Macintyre, & Schaffner, 2008).

### **2.1.2. Tax Payment Ability**

Tax systems have two basic criteria on the basis of solvency for tax payment justice. These are “vertical equality” and “horizontal equality.. In taxation, horizontal equality

requires the same amount to be paid for persons with equal status, and vertical equality foresees the payment of different amounts of taxes for persons with different solvency (Case & Fair, 2000).

When equality in taxation is mentioned, perhaps the most accepted is horizontal equality in taxation, which is expressed as equal taxation of income with equal incomes. The equal taxation of those with the same solvency and the different taxation of those with different solvency forms the basis of the vertical and horizontal equality principles in taxation. These principles are also accepted by scientists who do not pay much attention to solvency. Although they do not say much about vertical equality, they emphasize that the rule of horizontal equality applies (Musgrave, 2004).

According to the principle of indebtedness, those who earn income below the subsistence allowance are provided with the necessary income transfer to correct this situation through negative taxation in order to ensure the minimum living levels of the individuals forming the society and to ensure social justice (Gökbunar, 1997).

### **2.1.3. Tax Ethics**

It is used to mean that taxpayers pay their taxes in full (Muter, Sakınç, & Çelebi, 1993). It can be said that a negative opinion prevails in the society and where and how the government spends tax revenues and that tax morality has not yet been established. Inter-communal tax ethics may be different; because the social and cultural structure of each society may be different. The development of tax ethics in a society is the most important factor in the success of taxes to be applied (James, 2003).

Tax ethics has been expressed by many researchers as an intrinsic motivation to pay taxes. Basically, this sets out voluntary compliance with the tax (Saruç, 2015). The tax exemption can be expressed as the tax morality and the awareness of the taxpayer's contribution to the financing of public expenditures in the society.

While the people who turn to tax fraud and tax evasion are those with low tax morals, those with high tax morals do not refrain from fulfilling their tax duties (Demir, Mükelleflerin Vergi Karşısındaki Davranışları, Afyon İli Anket

Çalışması, 1999). Joint participation of members of society in the basic public expenditures of the society is of great importance in terms of tax ethics.

#### **2.1.4. Family structure**

The taxpayer's attitude to the tax also depends on the family structure and perceptions of per capita income in the family. Although related to the ability to pay, the family scale, the number of people in the family, the concept of what is understood from the family and the number of addicts are emphasized (Çataloluk, 2008). The increase in the number of dependents of the taxpayer will also affect the attitude of the taxpayer, which will create a decrease in income.

#### **2.1.5. Commitment to the State**

The opinions of taxpayers about the state also determine their behavior against tax. Taxpayers may believe that it is necessary or unnecessary to give taxes to the state by evaluating the activities undertaken by the state, because of the duty performed by the state or the expectation of the image of the state it creates. If taxpayers conclude that the government is mismanaged, the collected taxes are wasted and taxpayers

refrain from taxing whether they can be considered effective (Çataloluk, 2008).

### **2.1.6. Adoption of Political Power**

As a significant part of the decisions taken by governments is related to taxes, it affects the whole society at different levels. The government can influence taxpayer behavior by changing tax rates, reductions, exceptions and exemptions, and increasing or decreasing tax audits. Some of the regulations regarding taxation may be met by the obliged parties and some of them may be met negatively. One of the important factors determining this trend is whether or not the obligator supports political power (Çiçek, Karakaş, & Yıldız, 2008).

### **2.1.7. Opinions of Taxpayers About Other Taxpayers**

In tax attitudes, the views of the obligation on other tax liabilities are also important (Boadway, Marceau, & Mongrain, 2006).

Even if taxpayers have undergone any tax audits related to them, they will react negatively if they feel that such

financial audits are not applied to others and are unfair. They will feel that the taxpayer has been deceived by the taxpayer who, despite paying the tax on time, does not pay the other and is then forgiven. This will increase the taxpayers' response to the data (Demircan, 2003). It will also create distrust towards the state in terms of tax justice. Taxpayers who pay their taxes in a timely manner suffer loss of capital, as well as avoidance of forgiveness and punishment for late payers will create a negative environment in terms of competition.

### **2.1.8. Overlap of Public Services with Taxpayer Preferences and Effective Use of Public Revenues**

If taxpayers benefit and believe in the public service itself and the public, they believe that the taxation is correct, otherwise it will not directly affect the service produced and will tend to avoid taxation if the quality of the service is not high quality and efficient (Kıldıř, 2000).

## **B. TAX PEACE IN TURKEY**

### **1. ABSTRACT**

Tax amnesties are used by a country to increase collection. These countries are developed and developing countries. In the short term, we can say that the positive effect of tax amnesties increases the collection and eases the burden of tax administration. However, it is also a fact that it reduces tax compliance in the long term. It creates a distorting situation between the taxpayer who pays his tax on time and the beneficiary who does not pay it on time.

Tax amnesty has become some of the policies of governments. These can be for both financial and political reasons. The political authority for the implementation of tax amnesty in our country has provided a collection in the short term, but it has come to a chronic state in our country.

In this study, firstly a theoretical and qualitative evaluation of tax amnesties will be made; the second will be given information about the tax amnesty after 1980 in particular Turkey.

### **2. WHAT IS TAX FORGIVENESS?**

Amnesty as a Concept of Criminal Law; the abolition or abolition of penalties that have been and will be determined by the competent state body. In other words, it is defined as legal practices that eliminate the possibility of punishment for elephants with amnesty and prevent the implementation of some or all of the sanctions imposed (Keyman, 1965).

Although tax amnesty is not regulated as an institution in tax law, it has found application. In our country, tax penalties can be forgiven by laws enacted at various times (Kırbaş, 2012).

Tax amnesties can be listed as follows (Şenyurt, 2008):

- Tax amnesty is regulated by law.
- At the end of the tax amnesty, the government gives up its receivables.
- Tax amnesty walks past and creates its effects on past events.
- The state gives up its authority to punish with tax amnesty.

### **3. CAUSES OF TAX AMNESTIES**

#### **3.1. Political Causes of Tax Amnesty**

In our country, there have been amnesty practices that did not serve the needs and aims of the society in the past years. Examples are the amnesties applied in the 1960s and 1970s. The main purpose of the amnesty is expressed as the unrest in the society and the tension of the political environment (Arıkan & Yurtsever, 2004).

Fikret Sayar expressed his political amnesty *siyasi belirleme* Determining whether to remove amnesty or determining the scope of amnesty is a purely political decision and in the hands of political forces. '

Amnesty in our country is used as a political choice (Saban, 2002) The aim of the amnesty by the politicians is to influence certain segments with the scope of the law. Politicians believe that amnesty will facilitate the repayment of the debts of taxpayers and that they will consider this practice as the success of the politicians who have enacted it and shift their votes to the relevant political thought.

In our country, the subject of amnesty has occupied the public in almost every period and it has been one of the indispensable propaganda elements of political parties in the election periods. Permanent forgiveness of taxes and penalties, on the other hand, leads to a loss of trust in the law (Başaran, 2011).

### **3.2. Economic Reasons of Tax Amnesty**

In our country, the subject of amnesty is put forward especially in times of crisis. (Keleş, 2002). In order to facilitate the collection of public sector receivables with the effect of the crisis, various methods are used. Amnesty is also the most frequently used method, but it is also used as a political tool.

The political authority applies to tax amnesty in order to finance the expenditures with the motive to reduce the impact of the economic crisis or to maximize the vote.

Political and economic instability also created largely non-tax funds. This was one of the economic **reasons of amnesty laws.** (Sayar, 1987).

### **3.3. Financial Reasons for Tax Forgiveness**

Although tax amnesties are a controversial source of income all over the world, the main purpose of applying for amnesties is to increase revenues as soon as possible (<http://www1.worldbank.org.tr/publicsector/tax/amnesties.html>, 2019).

In practice, tax amnesties can be seen as a short-term income source (Dönmez, 1992).

The state may apply to amnesty for the timely payment of the original tax by eliminating some of the financial liabilities due to the situation of the economy, administration and judiciary due to excess labor force (Özden, 1992).

In order to meet the financing needs of the state, it is necessary to prevent tax losses and evasion, to increase tax control and to register the informal economy, but instead of these, governments have frequently applied for tax amnesty (Ross, 2012).

### **3.4. Social Causes of Tax Forgiveness**

Another reason is the desire to eliminate administrative and judicial errors that arise between taxpayers due to the fact that this system cannot be fully implemented due to distortions in the tax system in tax systems operating according to the declaration method (Özden, 1992).

## **4. EFFECTS OF TAX AMNESTIES**

### **4.1. Social Effects of Tax Amnesties**

#### **4.1.1. Impact on Tax Ethics**

“ When we look at tax amnesty in terms of tax morality, tax amnesty; the law can be defined as the full and complete payment of the tax liability. ’ (Bülbül, 2003).

In a way, it is the payment of the missed tax which is not paid on time. Tax amnesty is the legalization of this unethical behavior under the name of peace. This may adversely affect the conscious behavior of the honest taxpayer.

The fact that tax is a citizenship duty in our country has not developed sufficiently (Gerçek, Çağdas Egilimler Çerçevesinde Türk Vergi daresinin Yeniden Yapılandırma Önerisi, Mükellef Odaklı Gelir İdaresi Modeli, 2004).

“ Tax ethics is a function of general culture and economic level. In this respect, tax ethics in developed countries is higher than in undeveloped countries. ” (Gerçek & Yüce, 1998).

#### **4.1.2. Impact On The Principle Of Equality And Justice İn Tax**

Article 10 entitled eşitlik Equality before the Law, also states that... No person, family, group or class shall be granted any privilege. according to the financial power to pay taxes... " said.

The most important condition in ensuring the justice of taxation is that everyone is equal before the law and the taxes are distributed according to everyone's solvency (Bülbül, 2003).

Thanks to the amnesty, the attitude of the honest taxpayers, who see that those who do not fulfill their tax duties, get rid of the punishment will change their attitude towards taxes (Arıkan & Yurtsever, 2004).

While tax amnesty has to be achieved as a result of tax amnesty, unfortunately, as a result of the tax amnesty, a state understanding has been created which aims to generate income at any cost (Bülbül, 2003).

#### **4.1.3. Impact on Tax Burden**

Yük yük The tax burden refers to the ratio of taxes paid by taxpayers to the income of the individual economy. The tax burden for the national economy is the ratio of taxes and similar public revenues to the gross national product. ’’ (Türk, 2001).

Taxes that cannot be collected due to smuggling and high informal economy are tried to be obtained by increasing the tax burden on honest taxpayers (Arıkan & Yurtsever, 2004), Political governments can generally make decisions in line with the wishes of pressure groups and give up taxation for certain votes and impose tax burden on certain segments (Tosuner, Vergi Kayıp Ve Kaçakları Sorununa \_liskin Görüs ve Öneriler, 1997).

#### **4.1.4. Impact on Tax Compliance**

Tax compliance; The tax liability is fully specified in the tax return in accordance with the tax laws, regulations and judicial decisions applied at the time the tax return is submitted and the tax return is given to the relevant places in a timely manner (Tuncer).

In order to increase tax compliance with tax amnesties, amnesty should be applied once and unpredictably (Tuncer).

In a study, it was observed that the same people participated in the amnesty practices in India (Tuncer).

## **4.2. Economic Effects of Tax Amnesties**

### **4.2.1. Short Term Impact on Economy**

It has been suggested that tax amnesties will have positive effects as a short-term source of income in closing these deficits in the periods when budget deficits exist (Arıkan & Yurtsever, 2004). However, if we will evaluate your case for Turkey, ie the difference between income and expenditure budget deficits in Turkey have become structural.

In addition, tax amnesties should not be used to cover financial deficits (Kellner).

### **4.2.2. Long Term Impact on Economy**

#### **4.2.2.1. Tax evasion and its impact on the informal economy**

Tax evasion is the non-payment of tax or less tax by violating the measures taken by the administration responsible for violating the tax laws and enforcing the laws (Edizdoğan, 2000).

Governments issue tax amnesties to persuade the public to declare their past fortune through tax evasion (Mookherjee).

In addition, increasing tax evasion increases the use of counterfeit invoices, distorts commercial ethics and causes tax losses and reduces public confidence in economic targets (Çımat & Avcı, 2003).

#### 4.2.2.2. Impact on Tax Revenue

According to those who are against tax amnesty, amnesty is considered a reward given to those who do not pay their tax and therefore a reduction in tax revenues will occur. Advocates of the amnesty claim that the amnesty is a one-off and that tax revenues will increase if corrective measures are taken (Eker, 2006).

The effect of tax amnesties on future tax revenues is often negative. Because amnesties reduce the fears of taxpayers against tax evasion ([www.woldbank.org](http://www.woldbank.org)).

### **5. OPINIONS SUPPORTING AND AGAINST TAX AMNESTY**

#### **5.1. Amnesty wrong views**

##### **5.1.1. The Necessity Of Amnesty After The Period Of Political And Economic Depression**

In periods of economic and financial crisis, while the ability of people to pay decreases, the tax revenues of the state decrease in parallel. Tax amnesties to be issued at such a time will provide relief to taxpayers and income to the state treasury. For instance, although there are other reasons for the tax peace law numbered 4811, which was enacted in 2003, one of the most important reasons is to relieve the taxpayers who have been in difficulty in paying after the crisis in 2001 and to meet their income needs (Eker, 2006).

Amnesty in the field of taxation after extraordinary periods may contribute to the compensation of the injustice and mistakes caused by some anti-democratic and anti-public laws and practices in the past, and to ensure a social peace and to

look at the future in a consistent and reliable manner (Palamut, 1992).

### **5.1.2. The Necessity of Amnesty to Eliminate the Adversities Caused by Tax Auditing and Reduce Data Leakage**

Tax inspection is to check the accuracy of the declarations and accounts of taxpayers about the taxes that taxpayers have to pay within the framework of tax legislation and tax system in general (Yumusak, 2004).

Amnesty gives individuals and companies the opportunity to pay by reducing the penalties of taxes that have already been imposed (James Alm, 1993). While effective taxation is tried to be achieved with this application, it is important in post-amnesty practices although it is prevented in smuggling.

The low rate of tax analysis creates differences between taxpayers. For this reason, tax amnesty is necessary in order to compensate for the differences between taxpayers due to the lack of examination, as well as the amnesty of tax penalties and the payment of the original tax and increase of collection (Aygün, 2012).

There are also various opinions and discussions about the nature of the sanctions that should be applied in relation to tax offenses. Some argue that in order to prevent tax offenses, freedom-binding penalties should be included in the legal system, while the other view is that financial sanctions are sufficient (Seven, 2001).

### **5.1.3. The Necessity Of Amnesty To Reduce The Labor Force Of The Tax Administration And Its Judiciary**

For an effective tax administration and judiciary, it is necessary to liquidate the accumulated disputes that interfere with the normal work in the administrative and financial jurisdictions and to ensure that the administration and jurisdictions enter a more regular and efficient working environment (Cantürk İ. , 1971).

These organizations have had a more facing a heavy load they could remove the continuing expansion of tax administration in contrast to respond to this judgment in the number of taxpayers and taxpayer because of the increase at the same rate (Dönmez, 1992).

Failure of the tax administration and the judiciary to fulfill its duties may lead to a gap in the tax system and may increase the courage of individuals to evade taxes. This may result in a reduction in tax revenues (Cantürk İ. , 1971).

With tax amnesty, this workload is reduced and the tax administration and administrative jurisdiction get rid of the weight of the accumulated works and attain a comfortable and effective working environment (Narinoğlu, 1991).

### **5.1.4. The Necessity of Amnesty Due to Being a Rapid Income Source**

Although tax amnesties are controversial sources of income, the main purpose of tax amnesties is to increase revenues as soon as possible (Alm, 1998).

Many political governments aimed to incorporate unregistered taxes into the financial program in the short term with

the help of tax amnesties. Frequent repetition of this situation will raise the problem of taxpayer disobedience. To date, many governments have used tax amnesties as part of their financial program (Alm, 1998).

In tax law, the basic justification for amnesty is that amnesty provides a useful flow of income at low administrative costs and accelerates the fight against smuggling. This approach sees forgiveness as part of a comprehensive package of measures to combat trafficking (Dönmez, 1992).

## **5.2. Anti-Amnesty Opinions**

### **5.2.1. Those who claim that amnesty is contrary to the principle of justice and equality**

Those who opposed amnesty in Tax Law stated that these ideas were generally based on the positivists belief that amnesty was always made due to favoritism and win votes in elections. ( Karabulut, 1996).

They stated that the tax penalties or the originals of the people who did not pay the tax even though they had the power to pay could not be forgiven, that those who did not pay the amount they did not pay could not be rewarded and that this did not comply with the principles of justice and equality ( Karabulut, 1996). In this case, it damages the fairness of the honest taxpayers.

frequently applied tax amnesty applications in Turkey are among the factors leading to tax injustice. The exclusion of taxes from a particular group or its application only to a particular group does not comply with the principles of equality and justice of taxation (Şahin, 2008).

### **5.2.2. Those who argue that tax awareness and morality will decrease**

In this case, it damages the fairness of the honest taxpayers. Frequently applied tax amnesty applications in Turkey. The exclusion of taxes does not comply with the principles of equality and justice of taxation (Gerçek & Yüce, Türk Vergi Sisteminin Değerlendirilmesi, 1998).

It will not be possible for taxpayers who are in expectation of amnesty to create tax awareness and talk about tax ethics. Tax amnesties are thought to cause such taxpayers to continue their attitudes.

## **6. TURKEY 'DEN AND AFTER TAX AMNESTY İN YEAR 1980**

We will try to explain the tax amnesty laws that came into force in the post-1980 period.

**Table1.** Made in Turkey in the Tax Amnesty Amnesty Fiscal 1980 and 2003

March 20, 1981	Law No. 2431 on the acceleration of collection and the declaration of undisclosed commodities with elements of wealth that are not declared.
March 2, 1982	In addition to Law No. 2431
February 22, 1983	Law No. 2801 on the collection of certain public receivables through special compromise
February 4, 1985	Provisional Article 4 of Law No. 3239 on Amendments to Some Tax Laws
December 3, 1988	Law No. 3505 (provisional first article)
December 28, 1988	Law 3512
December 15, 1990	Law No. 3689 (provisional first article)
February 21, 1992	Law No. 3787
September 5, 1997	General Communique no.
July 22, 1998	Law No. 4369 (y.1.1.1999)
February 6, 2001	General Communique No: 414
March 7, 2002	4746 amnesty regulation related to real estate tax (temporary article of real estate tax law: 21)
February 27, 2003	“Tax Peace” law
February 25, 2011	Law No. 6111

**Source:** History of Amnesty Report, <http://www.ato.org.tr>, 24.12.2003; Güneş Çetin, Etk The Effect of Tax Amnesties on Attitudes and Behaviors of Taxpayers”, Celal Bayar University Journal of Economics and Administrative Sciences, Year 2007, Volume 14, Number 2, p.177

## **6.1. Law No. 2431 on Accelerating Collection**

### **Purpose**

March 20, 1981

Significant changes in tax laws during the National Security Council Period were effective in enacting the law. Other reasons are the fact that legal arrangements regarding the problems of the country which were waiting for a solution were not made before September 12 and the tax law was not seriously enacted in 1970. After the September 12 period, the first actions of the National Security Council were related to the tax field. These are the tax laws that are adopted and put into force in a very short time and in series (Özbalcı, 1981).

- The Law No. 2431 provides for the tax penalties of the obliged and the penal officers; delay, regret increases partially or completely remove the responsibilities of the regulations (Dönmez, 1992).

Although it is not possible to benefit from the provisions of the law after 31.12.1981, in practice, tax management has enabled the amnesty provisions to be used in the penalties relating to taxes and duties levied on 22.03.1981-31.08.1981, which is the effective date of the law (Özbalcı, 1981).

## **6.2. Law No. 2801 on the Collection of Certain Public Claims through Special Settlement**

In 1983, the Law No. 2801 on the Collection of Certain Public Receivables by Special Settlement was issued.

A new amnesty law was put into force at the end of two years due to the inability to achieve the expected results from Law No. 2431. In the implementation of the Law No. 2801

- Inadequate tax management in tax collection,
- Problems in tax collection,
- Economic and financial problems,
- The increase in the workload of the tax judiciary bodies due to the increasing number of disputes.

For this reason, the Law No. 2801 on the Collection of Certain Public Receivables by Special Settlement was enacted. With this law, the problems experienced in the implementation of the laws enacted in the previous period were tried to be overcome.

### **6.3. Amnesty Provisions Brought by Law No. 3239**

#### **Purpose**

04.12.1985

This law aimed to strengthen the tax administration legally by making significant changes in tax laws and introducing strict provisions for the obliged parties. With the law, the document order was strengthened to ensure that the obliged parties act in accordance with their tax duties. The scope of the tax liability has been expanded and joint liability has been introduced. Tax penalties have also been increased. New penalties were imposed on those who did not comply with the document order, with the application of overdue interest for the taxes imposed by the administration, ex officio and the administration. The scope of the crime of attempted smuggling has also been expanded (İzmit, 1986).

## **Content**

Provisional article 4 of the Law includes tax amnesty. According to this article; it is stated that the tax liability of the taxpayers whose taxes and penalties are imposed on the date when the law enters into force, does not exceed 300.000 pounds and the original tax debt is paid by the end of 31.12.1985 with a surplus of 25%.

Furthermore, if the taxpayers whose original tax debt does not exceed 300.000 TL on the date of entry into force of the law, who make penalties in dispute with this tax liability and pay the original tax by 25.12% by 31.12.1985, the penalties imposed on them shall be canceled and no delay will be taken (Taşkın Y. , 2006).

### **6.4. Amnesty Provisions with the Law No. 3505**

#### **Purpose**

December 3, 1988

It is aimed to reduce the workload of tax administration and tax judiciary, to ensure the payment of unpaid public receivables, to increase the efficiency of tax administration and to liquidate low-figure files processed in the tax administration and administrative judiciary for economic and technical reasons (Narinoğlu, 1991).

#### **Content**

With the provisional article 1 of the Law No. 3505 (General Communiqué No: 373), each type of tax, which has not been paid in excess of 500.000 TL in respect of each tax type, taxation period and tax office until the date of entry into force of the law, has been brought into disagreement as of this date. It is stated that if the case is paid by the end of the date of 31.12.1988 with the 30% surplus of

the taxes that have not yet exceeded the amount and the amount not exceeding 500.000 TL and that it does not create a dispute and to give up the created conflict, the collection of the delay hike, delay interest and tax penalties regarding these taxes will be waived. In addition, before the effective date of the law, each tax type, taxation and tax office, the originals of which are partially or fully paid for each type of tax originating partially or fully paid taxes and the amount of each tax type in excess of 500.000 pounds delay hike, stated that if 30% of the overdue interest and tax penalties are paid by the end of 31.12.1988, the remaining 70% will be withdrawn from collection (Taşkın Y. , 2006).

### **6.5. Amnesty Provisions with the Law No. 3512**

12/28/1988

Article 63 includes regulations on tax amnesty. According to the said article, the legislator wanted to liquidate the debts related to the previous years by taking into consideration the nature of the public institution of the debtor. With this article, tax amnesty has been introduced for municipalities and municipalities. The tax penalty of the penalties under amnesty should be paid until 30.06.1989. The collection of penalties that do not depend on a tax original has been abandoned. The penalties relating to the tax origins paid before the entry into force of the law were also pardoned (Taşkın Y. , 2006).

### **6.6. Amnesty Provisions with the Law No. 3571**

14.06.1989

This law includes the amnesty provision for the economic enterprises of associations which are working for the public interest and foundations granted tax exemption by the Council of Ministers,

and amended various tax laws and other laws and repealed some provisions. The institutions stated in the article of the law are the organizations with a predominant social aspect and the tax debts of these institutions cause disruptions in their activities. With this law, it is aimed to eliminate the tax debts of these institutions and eliminate the disputes that arise (Dönmez, 1992).

### **6.7. Amnesty Provisions with the Law No. 3689**

It was enacted on 15.12.1990 and envisaged amendments to the Tax Procedure Law No. 213, Income Tax Law 193, Corporate Tax Law 5422, Stamp Tax Law 488 and Fees Law 492 (36989 Sayılı Kanun, 1990).

Economic reasons played an important role in the law, which accepted the partial forgiveness of tax penalties, delay hike and delay interest. In order to collect the public receivables quickly, the amounts specified in the law are high (Narinoğlu, 1991).

### **6.8. Law No. 3787 on Accelerating the Collection of Some Public Receivables and Increasing the Base**

The Law No. 3787 on the Acceleration of Collection and Increasing Basis was introduced by the changing government of the period and efforts were initiated to reduce inflation and close the budget and foreign trade deficits (Akgün, 1994).

In addition, the reduction of the accumulated follow-up files in the tax offices and the disputed files in the judicial stage, the provision of the payment of all the original tax debts and penalties and hike interest rates on the condition that the debts are paid, the provision of the public receivables and the declaration of the unpaid declarations to the treasury the benefit of taxpayers who submit tax returns due to their VAT and exceptional profits from the said

opportunity, the cancellation of public receivables that fall below a certain amount and exceed the collection amount receivable, and the possibility of amnesty for the files under review and appreciation stage, providing convenience in payments and so on. the purposes are explained in the justification of the law (TBMM, 1992).

### **6.9. General Communiqué No: 400**

Economic crises in Turkey has led to inability to pay their debts within the period of the taxpayers. The inability to operate the deferment and installment facility included in the Law no. For this purpose, according to the authority granted to the Ministry of Finance, the tax offices followed and collected by the Tax Procedures Law No. 213 within the scope of tax, duties, fees, delay penalties and delay interest and the increase in the scope of the law no 6183 delay, until the date of publication of this communiqué until 31.08.1997 unpaid public receivables shall be subject to deferment and installment upon request (Tebliği, 1997).

### **6.10. Law No. 4369 And Financial landmark**

In the determination of the subject of income tax, from the source theory to the pure increase theory, all revenues regardless of their source have been included in the Income Tax since 01.01.1999. With this regulation, it has been understood that there is a provision for the taxation of an income element that is explicitly exempted from tax. With this provision, there is no income that is not taxed except for exceptions (4369 Sayılı Kanunu İlişkin Genel Tebliğ Seri No :1, 1998).

With the Law No. 4369, there was a need to switch from source theory to pure increase theory in income definition. Comes according to accepted definition; is the net amount of any income or

income that a natural person obtains in a calendar year that constitutes a source of savings and expenditure. In this way, the income obtained as a result of taxation of the income obtained in a certain period can be spent, wealth is predominant. In addition, the assumption that those who do not have voluntary tax liabilities will be determined and taxed one day by the Finance has led to the emergence of such a definition of income.

### **6.11. General Communiqué on Collection No: 414**

With the General Communiqué No: 414, it is aimed to provide ease of payment to taxpayers who have not paid their debts over time and to ensure that these revenues are transferred to the treasury. For this purpose, according to the authority granted to the Ministry of Finance by the Article 48 of the Law no. 6183, the liabilities of the obliged parties who have not paid their debts as of 31.12.2000; All kinds of taxes, duties, fees, funds, tax penalties and delay interest and the default arrears applied to the debts will be subject to postponement installments if requested (414 Sayılı Tahsilat Genel Tebliği, 2001).

### **6.12. Amnesty Provisions with the Law No. 4751**

With the temporary article 21 added to the Real Estate Tax Law with Article 4 of the Law no. 4751, the real estate tax was pardoned. According to this article; If the taxpayers who have not established their taxpayers due to the incidents caused by the tax incurred in the periods before 01.01.2002 have established their taxpayers on the condition that they have notified the tax and the tax to be accrued and accrued for the years of 1998-2001, property taxes by the end of May 2002 will not be required. In a sense, real estate taxes from past periods will be forgiven. No tax penalty shall be imposed on the assessments made for the years 1998-2001 and no interest shall be

imposed. Those who do not give notice during this time and do not make their payments in full will not benefit from this amnesty (33 Sayılı Emlak Vergisi Genel Tebliği, 2002).

For example; If the land that is not liable to declare the land purchased for 5,000,000 liras in 1983 is notified by the end of May 2002, if the municipality pays the tax to be levied and accrued for 1998-2001 by 50% by the end of May 2002, no real estate tax. In addition, no tax penalty shall be imposed on the tax to be levied for the years 1998-2001 and no interest shall be applied (Doğrusöz, 2002).

### **6.13. Amnesty Provisions with Tax Peace Law No. 4811**

The economic crises in 2000 and 2001 had a negative impact on the economic and social life. The decrease in consumption demand due to the decreasing purchasing power has led to a decrease in production, a decrease in employment, the closure of enterprises or the weakening of financial structures and unemployment. In addition, taxpayers have become unable to pay their debts, especially taxes, or have difficulty in paying their debts (Erkan, 2003).

The Tax Peace Law No. 4811 is not included in the amnesty word.

However, the fact that this word is not included in the law does not change its quality as an amnesty law. Due to the characteristics of the present period, the word peace was tried to be prevented from creating inequality and unjust thoughts in public conscience. It is understood that the amnesty law is vetoed by the President on the grounds that nitelikli qualified majority should be sought because the law is amnesty nit (Arslan, 2003).

#### **6.14. Law No. 6111**

The Law on the Restructuring of Claims and Amendments to the Social Insurance and General Health Insurance Law and Some Other Laws and Decree-Laws has been briefly named as amnesty No. 6111. The Law was enacted on 13 February 2011 and was published in the Official Gazette dated 25.02.2011 and repeated at 27857.

The Law consists of a total of 234 articles, 18 of which are temporary, together with the executive and enforcement provisions.

With the said law, which is the biggest financial structuring in the history of the Republic,

1. Ease of payment to accumulated debts,
2. Settlement of disputes between the taxpayer and the tax administration,
3. To benefit from the Law for debts in the examination and assessment phase,
4. Advantage of non-examination for surgeons and taxpayers,
5. Conveniences for the taxpayers who wish to make their records suitable with the commodities in their enterprises,
6. Encouragement of regretful declaration,
7. Ability to pay the structured debts in installments with a low rate coefficient,
8. The possibility of paying the structured debts by credit card has been introduced (gib.gov.tr).

Tax amnesties have become widely applicable not only in developing countries but also in developed countries. The understanding of increasing the collection through the amnesties of the countries in the management level is actually delayed tax liability. Taxpayers make this a habit of delaying the collection of tax from the tax amnesty.

Tax amnesty also makes tax compliance very difficult. Taxpayers know that tax evasion is a criminal offense, but they believe that tax amnesties and their correctness can be corrected. This also affects tax awareness negatively. Of course, these will not be possible in the short term, but in the long term the expectation of taxpayers will be in this direction. This situation will create the opinion that the taxpayer paying his tax on time does not live in a fair country and will try to evade tax after saying that the room is forgiven.

In this case, the matter will be discussed in terms of the tax amnesty law, Turkey has benefited nearly two million taxpayers. This is why the requirements in terms of revealing the amnesty in Turkey is inevitable waving. It also sheds light on voter and politician behavior. Political authority under fiscal reform with tax amnesties on the one hand increase the collections on the other hand gives the message to the electorate that we are working. This is one of the efforts of governments to maximize votes. Unless tax amnesties that distort tax justice and push taxpayers to informality among taxpayers are removed from a chronic situation, only periodic collection increases will be provided.

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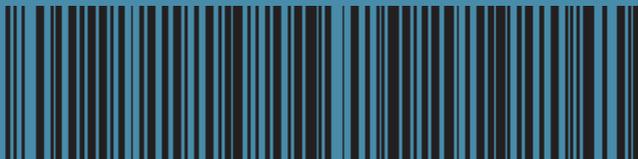
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