

**Course of Expenditure Taxes in the Context of VAT: Example of Turkey
and EU Countries in 2000-2017**

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ABSTRACT

Taxes are the most important income item at the point of public finance. Indirect and direct tax discrimination is a classification of taxpayers who are exposed to taxation. Furthermore, in terms of determining the payment power of the taxes; income, consumption and wealth. Value Added Tax which enters our life late but accepts itself easily creates the subject of the study. As is known, among indirect taxation, the value added tax with the greatest share is tax on expenditure.

In the study, first, it is mentioned expenditure tax and then will attempt to demonstrate situation in Turkey and member countries of European Union, in the context of value added tax (VAT). Much debated in recent years, VAT has maintained its importance from day to day. The focus of the study is constituted by the analysis of the course of VAT over the years in comparison with the countries of EU and Turkey.

Keywords: Value Added Tax, Expenditure Tax, Turkey, EU

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