

Chapter 11

THE HISTORICAL DEVELOPMENT OF TAXES ON FOREIGN TRADE AND THEIR APPLICATION IN TURKEY¹

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Introduction

Countries impose different kinds of taxes on foreign trade in order to achieve various purposes. In less developed countries, taxes on foreign trade are an important source of income for the state budget. As the level of development of the countries increases, the importance of taxes on foreign trade decreases as a source of income. However, taxes on foreign trade are of a different importance because they can intervene the economy and use international trade as a tool for the benefit of their economic development, to protect and promote domestic production, to protect the balance of payments, and to protect against foreign competition.

The center of gravity of our study is the application of the taxes on foreign trade and their historical development in our country. In the first part, theoretical examination of the taxes on foreign trade was made and the objectives and effects of these taxes were discussed. The second part deals with the historical development of the taxes levied on foreign trade and the taxes levied in force. In the third part, taxes on foreign trade in Turkey were examined and discussed by years.

Objectives Of Taxes On Foreign Trade

There are many reasons for taxes on foreign trade. One of these aims is to intervene in the economy and regulate the balance of payments. The taxes in question have a positive effect on the balance of payments to the extent that imports are restricted. In order to achieve this, the intervention economy must have a fixed exchange rate and price level (Kızılyallı, 1969:142). A realistic exchange rate avoids resource wastage. In addition, developing countries may use import restrictions, heavy duty customs duties, export subsidies and export taxes to make imports suitable for development requirements. In this respect, Seyidođlu declared that "Customs tariffs are a very common tool for the countries with balance-of-payments deficits." (Seyitođlu, 1975: 116).

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The majority of taxes on foreign trade are taken over imports. Although the share of customs duties in total tax revenues decreased over the years, there has been increases in the VAT and SCT revenues from imports. This is seen as a shift from direct taxes to indirect taxes in the taxation of foreign trade, as in the taxation of country's income.

In the present system, the number of taxes and similar financial liabilities on foreign trade is quite high. This situation is complicated and disorganized. Tax regulations have not been collected under a single law title. The legal basis of some tax liabilities is even enshrined in the provisional provision of the law on liquidation of funds.

In the last twenty years, despite the simplification of the system by removing many tax and similar financial liabilities from foreign trade, the current turmoil is still continuing. It is necessary to reduce the number of tax and similar financial liabilities, which are so complex and too numerous, to make it simple.

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