



E-ISSN: 2548-0499

International Journal of Public Finance

International Peer-Reviewed Open Access Electronic Journal

Vol. / Cilt: 2 | Issue/Sayı: 2 | Year/Yıl: 2017

www.ijpf.org



**International Journal of
Public Finance**
E-ISSN: 2548-0499

Vol./Cilt: 2

Issue/Sayı: 2

2017

**Owner of Behalf of International Public Finance Conference/Turkey /
Uluslararası Maliye Sempozyumu/Türkiye Adına Sahibi**

Prof. Dr. Adnan GERÇEK (Uludağ University, Turkey)

Chief Executive Officer / Sorumlu Yazı İşleri Müdürü

Assoc. Prof. Dr. Tolga DEMİRBAŞ (Uludağ University, Turkey)

Editors / Editörler

Prof. Dr. Adnan GERÇEK (Uludağ University, Turkey)

Prof. Dr. Sacit Hadi AKDEDE (Adnan Menderes University, Turkey)

Editorial Board / Yayın Kurulu

Prof. Dr. Abuzer PINAR (Harran University, Turkey)

Prof. Dr. Elif SONSUZOĞLU (Yakın Doğu University, KKTC)

Prof. Dr. Jinyoung HWANG (Hannam University, South Korea)

Prof. Dr. John T. KING (Georgia Southern University, USA)

Prof. Dr. Özhan ÇETİNKAYA (Uludağ University, Turkey)

Prof. Dr. Roberto CELLİNİ (University of Catania, Italia)

Prof. Dr. Selçuk İPEK (Çanakkale 18 Mart University, Turkey)

Publication Board / Yazı Kurulu

Res. Assist. Feride BAKAR TÜREGÜN

Res. Assist. Halil SERBES

Publication Period / Yayın Dönemi

Biannual (Summer & Winter)

Address / Adres

Uludağ University
Faculty of Economics & Administrative Sciences
Department of Public Finance
16059, Nilüfer / Bursa – Turkey
e-mail: infoijpf@gmail.com

International Advisory Board / Uluslararası Danışma Kurulu

- Prof. Dr. Aykut HEREKMAN** (Anadolu University, Turkey)
Prof. Dr. Naci Birol MUTER (Celal Bayar University, Turkey)
Prof. Dr. Nihat FALAY (İstanbul University, Turkey)
Prof. Dr. Yusuf KARAKOÇ (Dokuz Eylül University, Turkey)
Prof. Dr. Abuzer PINAR (Harran University, Turkey)
Prof. Dr. Adnan GERÇEK (Uludağ University, Turkey)
Prof. Dr. Ahmet ULUSOY (Karadeniz Teknik University, Turkey)
Prof. Dr. Alicja BRODZKA (Wrocław University of Economics, Poland)
Prof. Dr. Amanda KING (Georgia Southern University, USA)
Prof. Dr. Ateş OKTAR (İstanbul University, Turkey)
Prof. Dr. Binh TRAN-NAM (UNSW Australia Business School, Australia)
Prof. Dr. Christos KOLLIAS (University of Thessaly, Greece)
Prof. Dr. Danuše NERUDOVA (Mendel University in Brno, Czech Republic)
Prof. Dr. Elif SONSUZOĞLU (Yakın Doğu University, KKTC)
Prof. Dr. Emrah FERHATOĞLU (Osmangazi University, Turkey)
Prof. Dr. Erich KIRCHLER (University of Vienna, Austria)
Prof. Dr. Francisco Alfredo García PRATS (Universitat de València, İspanya)
Prof. Dr. Jinyoung HWANG (Hannam University, South Korea)
Prof. Dr. João Félix Pinto NOGUEIRA (IBFD, Netherland)
Prof. Dr. John T. KING (Georgia Southern University, USA)
Prof. Dr. Metin TAŞ (Gazi University, Turkey)
Prof. Dr. Nurettin BİLİCİ (Çankaya University, Turkey)
Prof. Dr. Özhan ÇETİNKAYA (Uludağ University, Turkey)
Prof. Dr. Robert W. McGEE (Fayetteville State University, USA)
Prof. Dr. Roberto CELLİNİ (University of Catania, Italia)
Prof. Dr. Sacit Hadi AKDEDE (Adnan Menderes University, Turkey)
Prof. Dr. Ziyaettin BİLDİRİCİ (Anadolu University, Turkey)
Prof. Dr. Selçuk İPEK (Çanakkale 18 Mart University, Turkey)
Assoc. Prof. Dr. Tamer BUDAK (İnönü University, Turkey)
Assoc. Prof. Dr. Tarık VURAL (Abant İzzet Baysal University, Turkey)
Assist. Prof. Dr. Arman Zafer YALÇIN (Balıkesir University, Turkey)
Assist. Prof. Dr. Hilmi ÇOBAN (Kırıkkale University, Turkey)
Assist. Prof. Dr. Memduh ASLAN (Hasan Kalyoncu University, Turkey)

Referees for This Issue / Bu Sayıda Görev Alan Hakemler

- Prof. Dr. Ahmet ULUSOY (Beykent University, Turkey)
Prof. Dr. Erkan AYDIN (Marmara University, Turkey)
Prof. Dr. Filiz GİRAY (Uludağ University, Turkey)
Prof. Dr. Hakan AY (Dokuz Eylül University, Turkey)
Prof. Dr. Hakkı Hakan YILMAZ (Ankara University, Turkey)
Prof. Dr. Hakkı ODABAŞ (Yıldırım Beyazıt University, Turkey)
Prof. Dr. Mircan TOKATLIOĞLU (Uludağ University, Turkey)
Prof. Dr. Özhan ÇETİNKAYA (Uludağ University, Turkey)
Prof. Dr. Recep TEKELİ (Adnan Menderes University, Turkey)
Prof. Dr. Semih ÖZ (Ankara University, Turkey)
Prof. Dr. Selçuk İPEK (Çanakkale 18 Mart University, Turkey)
Prof. Dr. Selami SEZGİN (Eskişehir Osmangazi University, Turkey)
Prof. Dr. Tarkan ÇAVUŞOĞLU (Hacettepe University, Turkey)
Prof. Dr. Tolga SARUÇ (İstanbul University, Turkey)
Assoc. Prof. Dr. Eren ÇAŞKURLU (Gazi University, Turkey)
Assoc. Prof. Dr. Güneş ÇETİN GERGER (Celal Bayar University, Turkey)
Assoc. Prof. Dr. Mehmet Emin ALTUNDEMİR (Sakarya University, Turkey)
Assoc. Prof. Dr. Murat Ozan BAŞKOL (Uludağ University, Turkey)
Assoc. Prof. Dr. Sevinç YARAŞIR TÜMÜLCE (Pamukkale University, Turkey)
Assoc. Prof. Dr. Ufuk SELEN (Uludağ University, Turkey)
Assist. Prof. Dr. Yasin ACAR (Bilecik Şeyh Edebali University, Turkey)

Vol./Cilt: 2 Issue/Sayı: 2 2017			
Article Statistics			
Received	Rejected	Revision	Accepted
13	6	5	6

International Journal of Public Finance (IJPF) is an international journal and is being searched by the following indexes and databases:



Scientific
Indexing
Services



Table of Contents		Pages
1	Fiscal Drag as an Automatic Stability Tool, in The Case of New Regulation with Price Criteria in Automotive Sectors Special Consumption Tax (SCT) <i>Abdurrahman TARAKTAŞ & Canatay HACIKÖYLÜ</i>	pp. 159 – 175
2	Feldstein - Horioka Hipotezinin Türkiye’de Kamusal ve Özel Tasarruf - Yatırım Dengesi Açısından Analizi Analysis of Feldstein - Horioka Hypothesis with Regards to Public and Private Saving - Investment Balance in Turkey <i>Şahin KARABULUT, Ramazan EKİNCİ & Osman TÜZÜN</i>	pp. 176 – 195
3	Vergi Adaleti Açısından Türkiye’de Ücret Gelirlerinin Vergilendirilmesi Taxation of Wage Incomes in Terms of Tax Justice in Turkey <i>Hakan BAY & Ahmet İNNECİ</i>	pp. 196 – 219
4	The Problem of VAT Credit on Expired Goods: An Opinion <i>Fatma TAŞ</i>	pp. 220 – 225
5	Vergi Cennetleri İle Mücadele Aracı Olarak Şeffaflık: “OECD- BEPS 5 Numaralı Eylem Planı (2015 Nihai Raporu) Temelinde Bir Çalışma” Transparency: As An Instrument To Combat With Tax Havens A Study On The OECD-BEPS Action 5 (2015 Final Report)" <i>Zeynep Nihan ÇAMURCU</i>	pp. 226 – 244
6	Bağımlılık Teorisi Perspektifinden DTÖ Kapsamındaki Korumacılık Politikası Araçlarının Kullanımı Using of Protectionism Policy Tools in the context of WTO from the Perspective of Dependency Theory <i>Göksel KARAŞ</i>	pp. 245 – 263