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TÜRKİYE'DE VERGİ YAPILANDIRMASININ EKONOMİK VE SOSYAL ETKİLERİ: 2008 YILI SONRASI

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ECONOMIC AND SOCIAL IMPACTS OF TAX RESTRUCTURING IN TURKEY: AFTER 2008[1]

ÖZ *Ekonomik istikrarın sağlanması adına devlet ekonomiye para ve maliye politikası araçları ile müdahale etmektedir. Maliye politikası araçlarından biri olan vergiler doğrudan bireylerin gelirlerini etkilemektedir. Vergi, mükellefler açısından bir gider olarak görülmekte ve vergiye karşı tepkiler verilebilmektedir. 1929 krizi, birinci ve ikinci dünya savaşı sonrasında kalkınma süreci, 1960 ve 1980 askeri darbeleri, 1997 Güney Asya krizi, 1998 Rusya krizi, 2001 krizi, 2008 küresel finans krizi ve 2020 yılında Covid-19 salgını, Türkiye ekonomisini olumsuz etkilemiştir. Bu dönemlerde ekonomide iyileşmeyi sağlamak ve kamusal hizmetlerin devamlılığını sağlamak adına gerekli finansmana kavuşmak için devlet çeşitli politikalar geliştirmiştir. Bu politikalar içerisinde vergi yapılandırma kanunu, Türkiye ve gelişmekte olan ekonomilerle birlikte gelişmiş, az gelişmiş ekonomilerin başvurduğu bir uygulama olmuştur. Yeterli sermayenin olmaması, tasarruf açığı, kalkınma ve yatırımın finansmanı, seçimleri kazanabilme arzusu ve kayıt dışı ekonomiyi kayıt altına alma vb. nedenlerle vergi yapılandırma kanunlarına başvurulmuştur. Vergi yapılandırma kanunları, vergi yapılandırılması adıyla anılmış olsa da vergilerle birlikte, biriken sigorta primi, kredili yurtlar kurumu ödemeleri, belediye alacakları, gümrük vergisi dahil birçok kamu alacağını kapsamaktadır. Türkiye'de, belli dönemlerde çıkarlan vergi yapılandırma kanunlarının, ekonomik ve sosyal açıdan olumlu ve olumsuz sonuçları olmuştur. Bu çalışmada son dönemde çıkarılan vergi yapılandırması kanunlarının kısa ve uzun dönemde ekonomik ve sosyal açıdan ne gibi değişiklikler meydana getirdiğinin araştırılması amaçlanmaktadır.*

Anahtar Kelimeler: Vergi Yapılandırması, Yeniden Yapılandırma, Vergi Uyumu, Ekonomik Etkileri, Sosyal Etkileri

ABSTRACT *The state interferes in the economy with monetary and fiscal policy tools to provide economic stability being one of the fiscal policy tools, taxes directly affect the income of individual tax is considered an expense for taxpayers and there can be reactions against the 1929 crisis, the development process after the First and Second World Wars, the 1960 and 1980 military coups, the 1997 South Asia crisis, the 1998 Russia crisis, the 2001 crisis, the 2008 global financial crisis, and the Covid-19 pandemic in 2020 negatively affected the Turkish economy state developed various policies in these periods to obtain the finances necessary to improve the economy and ensure the continuity of public services among these policies, tax restructuring law has been an application implemented by developed and underdeveloped economies together with Turkey and developing economies. Tax restructuring laws have been applied for reasons such as lack of sufficient capital, savings deficit, financing of development and investment, desire to win elections and recording the informal economy, etc. Even though they are referred to as tax restructuring, these laws include many public receivables including accumulated insurance premiums, credit dormitory institution payments, municipal receivables, and customs tax. Tax restructuring laws, which were enacted in certain periods, had both positive and negative economic and social consequences in Turkey. In this study, it is researched what kind of changes the tax restructuring laws enacted in the short and long term bring about in terms of economic and social aspects.*

Keywords: Tax Restructuring, Restructuring, Tax Compliance, Economic Impacts, Social Impacts

[1] This article is derived from the master's thesis titled "Economic and Social Effects of Tax Restructuring in Turkey"completed on 07.04.2022 at Kütahya Dumlupınar University, Graduate Education Institute, Department of Finance.

INTRODUCTION

Knowing the economic and social implementation results and positive and negative effects of tax structuring laws is important to maximize the benefit to be obtained from tax restructuring laws that might be enacted in the future.

This study aims to analyze the short and long-term changes in economic and social aspects resulting from tax restructuring laws enacted in Turkey. In this context, after discussing the conceptual structure of the tax restructuring, the tax restructuring laws enacted in the historical process since the first years of the Republic of Turkey are analyzed then, the positive and negative impacts in the short and long term of the implementation of the tax restructuring laws in Turkey are explained. Due to the insufficient level of research on the social and economic effects of tax structuring in Turkey, it is thought that this study will contribute to the literature.

Theoretical Framework of Tax Restructuring

In this section, where the theoretical framework of tax restructuring is discussed, the definition of the concept of tax restructuring, the aim and extent of restructuring, the process, the place of tax restructuring within the legal system, and the reasons for restructuring will be discussed.

Definition of Tax Restructuring

The concept of tax is defined in Article 73 of the Constitution under the heading of "Duty to pay taxes".[2]

Tax and tax-like revenues are the source of financing for public services. Tax. restructuring is defined as providing a facility of payment by creating better conditions through changing the elements of the debt such as maturity, mortgage, and interest by making a new agreement with the creditor institution for the existing debt although the concepts of tax amnesty and tax restructuring are used interchangeably in the literature, these concepts are different from each other here, the word amnesty is the monetary sanction imposed by the state in order to eliminate the damage caused by the delay in the timely assessment and collection of taxes with the tax amnesty, it is meant to forgive the penalties arising as the accessory right of the tax depending on the actual debt, and the tax claim, which is the actual debt, continues the amount to be installed is calculated by applying a coefficient to the principal receivable in the amount specified in the law this amount is collected by attaching it to a certain payment plan (Atçeken et al., 2018: 60).

Tax amnesties can only be enacted by law. The state partially or completely abandons its receivables unilaterally with the tax amnesty law enacted. Since tax amnesty laws can be enforced retrospectively, arrangements can be made for receivables regarding past periods or events. The state abandons the power to punish partially or completely with amnesty laws (Yelman, 2017:4).

[2]Constitution of the Republic of Turkey, 1982, Article 73:Everyone is under obligation to pay taxes according to his financial resources, in order to meet public expenditure. An equitable and balanced distribution of the tax burden is the social objective of fiscal policy. Taxes, fees, duties, and other such financial obligations shall be imposed, amended, or revoked by law. The President of the Republic may be empowered to amend the percentages of exemption, exceptions and reductions in taxes, fees, duties and other such financial obligations, within the minimum and maximum limits prescribed by law.

Tax restructuring is however, the state collecting the accumulated tax receivables taxpayer gets pressed for money because of the accumulated public debts accumulated debt is tied to a specific payment plan through restructuring. Accumulated penalties are forgiven and eliminated (Aygün, 2012:89).

The Aim of Tax Restructuring

The aim of tax restructuring is divided into two individual and public. The public purpose of tax restructuring is to finance public services carried out regularly every year with taxes collected from the public. The taxes needed to be collected cannot be collected regularly in every period. The reason for this may be economic, psychological, etc. Since sufficient funds cannot be obtained if the state cannot collect the accumulated public receivable on time, it resorts to borrowing or printing money for the missing part to ensure the continuity of public services. As a result of borrowing, the funding needed by the public increases in future periods. The reason for this is that a certain interest in addition to the principal debt is needed to be paid. When the state does not resort to borrowing, it tries to eliminate the financing deficit of public services by printing money. This situation creates an inflationary effect on the economy. The state applies the tax restructuring law to collect accumulated public receivables. Therefore, it can provide sufficient funds to ensure the continuity of public services (Ayrangöl and Tekdere, 2013:258).

If the taxpayer does not fulfill the obligations of the tax duty, it is subject to penalties due to non-fulfillment of procedures and transactions, as well as receivables arising from financial liabilities. Additionally, the taxpayer's debt burden increases when the tax additions and penalties resulting from non-payment of taxes and other public receivables are added to the actual receivable. A fluctuation in economic conditions, on the other hand, affects taxpayers negatively and puts them in a difficult position in paying their public receivables. With the tax restructuring, default interest is deleted and the debt is linked to a new payment plan, thus providing ease to the taxpayer. Especially in situations such as crisis, depression, epidemic, or war, the state's tax expenditure increases, and the taxpayer's economic revenue is affected negatively. During this recession period, the taxpayer gets pressed for money and in some cases enters into the bankruptcy process (Öz and Buyrukoğlu, 2011:2-4). Thus, undertakings that are the tax source of the state either have to close their businesses or try to solve the problem by finding new debt. As a result, tax resources decrease over time. The state enacts a tax restructuring law to relieve businesses economically and to ensure the financing it needs (Yelman, 2017:41-42).

The Scope of Tax Restructuring

The content of the restructuring law varies according to the conditions of the period and the purpose of the law. Compared to the restructuring laws enacted in the first years of the Republic, the content of the restructuring laws enacted today is seen to be more comprehensive. Tax restructuring covers a wide range of public receivables. In addition to taxes, the fees and premiums collected by parafiscal institutions constitute tax-like incomes. Premiums and administrative penalties of the social security institution are also included in the scope of restructuring. Credit and dormitories institution provides loans to higher education students under the name of education loan. Loans taken by students must be paid on certain dates. Debt accumulates due to the failure to pay the student loan installments on time. In this case, the accumulated debt is included in the scope of tax restructuring. Accumulated motor vehicle tax, highway fines, and bridge fines can also be included in the scope of restructuring. With the tax structuring, the tax addition and interest are eliminated, in other words, forgiven, and the actual receivable amount is requested or divided into installments by applying a certain coefficient (Şenyüz, 2014: 91).

Tax Restructuring Process

The first stage in the restructuring process is the enactment process, which constitutes the legal basis of restructuring. Generally, the legislative proposal is presented to the Presidency of the Turkish Grand National Assembly by the members of parliament. The Presidency of the Turkish Grand National Assembly sends this proposal to the relevant commission for discussion. The commission examines the proposal and presents the law to the general assembly. The general assembly accepts the law with an absolute majority and the law is sent to the president. The president approves the law if they see fit. The approved law is published in the official gazette. If a date is indicated in the text of the law, the law becomes effective on that date, if not, on the day it is published in the official gazette. (Parliamentary Bylaws, 1973: 74-91 art.).

The Place of Tax Restructuring in the Legal System

The enactment of the tax restructuring law should be evaluated within a legal infrastructure since it includes obligations not fulfilled on time as tax amnesty. The restructuring law which regulates tax relations is tied to the constitutional law because being a law itself it can be enacted by adhering to the rules in the constitution, it is linked to criminal law because it means waiving compensation for the damage resulting from an obligation not fulfilled, and it is linked to tax law because its basis is tax relations and tax law procedures and principles are followed (Taşkın, 2010:123-125).

Reasons for Tax Restructuring

The reasons for tax restructuring can be approached as economic, political, social, technical, and psychological.

Economic Reasons

Restructuring laws have two economic reasons. First of all, it is aimed to bring unrecorded income and the capital moved abroad to escape from tax laws into the national economy. The second reason is to eliminate the negative effects on taxpayers in an inflationary environment (Bülbül, 2003: 207).

With tax restructuring, the public sector deficit is closed by collecting the accumulated tax receivables of the state. By this means, imbalances in economic indicators such as debt interest payments or inflation are prevented (Ayrangöl and Tekdere, 2013: 258).

Political Reasons

The political power and other party groups that govern the country can act upon the political conjuncture. Party groups in the political decision-making mechanism endeavor to maximize their votes. The people who form the electorate, on the other hand, constantly expect the ruling government to make policies that enhance their interests. In recessions or extraordinary times, the political decision-making mechanism intervenes in the economy by using various tools (Özgüven, 2018: 40). With tax restructuring, as one of the interventions, the public service needed by the society is financed and necessary services are provided by collecting the accumulated tax debts. In this way, party groups taking part in the political decision-making mechanism reduce the voters' debt burden by making certain discounts on the accumulated public debt and aim to win votes in the elections by gaining their satisfaction. Thus, as well as political parties maximize votes by executing public service with the collected financing, voters' debt burden is reduced (Edizdoğan and Gümüş, 2013: 103).

Financial Reasons

Public services are financed with taxes, fees, duties, parafiscal revenues, and revenues of private goods and services. Financial resources are collected in specific periods and public services are offered timely and complete. There is no delay in services under normal conditions. The financial resources needed to be collected cannot always be received completely and timely as planned in some economic situations. In case of a delay, the state tries to compensate its damage by imposing a late fee on the principal receivable. The state continues to provide public services by collecting its receivables with tax restructuring (Savaşan, 2006: 45).

Social Reasons

While as a material liability the tax amount increases based on income, as a formal liability everyone is in the same class and subject to the same obligations. These liabilities include many formal obligations such as the declaration, obligation to invoice, and obligation to pay VAT. Everyone is subject to the equality principle in terms of this obligation. Not all taxpayers do fulfill their material and formal obligations promptly. Although there are audits to make sure obligations are fulfilled timely and completely, very few enterprises are subjected to these audits. Tax restructuring is implemented to eliminate the inequality between taxpayers. Tax restructuring law is implemented due to reasons such as not all taxpayers showing the same sensitivity in terms of timely fulfillment of tax duties, eliminating the errors that occur in the declaration system, and collecting the tax accordingly to the laws in the country (Ayrangöl and Tekdere, 2013: 259).

Technical Reasons

The taxation process consists of imposition, notification, accrual, and collection stages. Transactions occurring in cases such as to levy an execution that cannot be collected on time, failure to be imposed on time, or incomplete impose are carried to administrative and tax courts. As a result, the workload of administrative and tax courts increases, and cases spread over a long time. Under these circumstances, it is desired to alleviate the courts' burden via reconciling between the taxpayer and the tax office. The rules in the laws, regulations, special regulations, notices, and circulars are binding to the taxpayer. Especially today, tax laws often change. The burden of public personnel, taxpayers, and courts is increasing to comply with the changing rules (Taşkın, 2010: 126).

The fact that the tax technique has a very complex structure makes it difficult for both taxpayers and the tax administration (Arpacı, 2004: 95).The reason for applying the tax restructuring law is to alleviate the debt burden accumulated in the past and the penalty to be imposed against the deficiencies in the transactions and to procure administrative and technical easiness.

Psychological Reasons

The psychological response to tax causes the taxpayer to be reluctant to fulfill material and formal obligations. Resulting of the reaction against the tax, the taxpayer causes tax loss via tax avoidance and smuggling. Resulting of the psychological reaction, the tax office, the creditor party of the tax, cannot collect the public income needed to be collected in full and on time. The negative reactions against the tax are tried to be eliminated by increasing the taxpayer's tax compliance with the tax restructuring law. By this means, the financing required by the public is collected and tax compliance is ensured by increasing the taxpayer's wish and desire to pay taxes (Avcı and Yeniçeri, 2021: 321).

DEVELOPMENT OF TAX RESTRUCTURINGS IN TURKEY

Turkey has enacted numerous tax restructuring laws covering tax and other financial issues under different names since its founding years.

Development of Pre-2008 Tax Restructurings

Tax restructuring laws issued before 2008 are presented in the table below.

Table 2.1: Tax Restructuring Laws Enacted in 1923-2008

		Explanations Regarding the Law Enacted
1	05.17.1924	First Tax Amnesty
2	08.05.1928	Law on Collection of Taxes in Six Provinces
3	03.15.1934	Law No. 4530 on the Cancellation of the Balance of the Wealth Tax
4	07.04.1934	Law No. 2566 on the Cancellation of the Tax Balance
5	06.29.1938	Law No. 3568 on Cancellation of the Balance of Land Tax until the end of the Fiscal Year
6	06.13.1946	Law on the Exemption of Forest Enterprises from Certain Taxes
7	01.21.1947	Law No. 5050 on Deletion of Soil Crops Tax Residues
8	10.26.1960	Amnesty Law No. 113
9	12.28.1961	Law No. 281 on the Deferral and Cancellation of Late Fee of Tax Penalties
10	02.23.1963	Law No. 218 on the Amnesty of Certain Crimes and Punishments
11	06.13.1963	Law No. 252 on the One-time Amnesty of the Tax Debts of Sports Clubs
12	09.05.1963	Law No. 325 on the Cancellation of Some Tax Debts of State Economic Enterprises in 1960 and Earlier
13	07.16.1965	Law No. 691 on the Cancellation and Arbitration of Partial Debts of Municipalities and Institutions and Enterprises Affiliated to Municipalities by the Treasury
14	08.03.1966	Law No. 780 on the Amnesty of Certain Crimes and Punishments
15	02.28.1970	Amnesty Brought by Real Estate Tax Law No. 1319
16	05.15.1974	Law No. 1803 on the Amnesty of Certain Crimes and Punishments Due to the 50th Anniversary of the Republic
17	03.20.1981	Law No. 2431 on Acceleration of Collection and Declaration of Undeclared Wealth Elements and Undocumented Commodity
18	03.02.1982	Supplement to Law No. 2431
19	02.22.1983	Law No. 2801 on the Collection of Certain Public Receivables by Private Reconciliation
20	02.04.1985	Provisional Article 4 of Law No. 3239 on Amending Certain Tax Laws .
21	12.03.1988	Law No. 3505 (Provisional First Article)
22	12.28.1988	Law No. 3512
23	12.15.1990	Law No. 3689 (Provisional First Article)
24	02.21.1992	Law No. 3787
25	09.05.1997	Collection General Communiqué No. 400

26	07.22.1998	Law No. 4369
27	02.06.2001	Collection General Communiqué No. 400
28	03.07.2002	Amnesty Regulation Regarding Real Estate Tax by Law No. 4746 (Provisional Article 21 of the Real Estate Tax Law)
29	02.27.2003	Tax Peace Law No. 4811
30	11.22.2008	Law No. 5811 on Bringing Some Assets to the National Economy (Asset Peace)

Source: Çetin, 2007, s. 177; Güler, 2020, s.264.

Examining the table, five restructuring laws in total from the first years of the Republic to 1938, and three restructuring laws between 1938 and 1960 were enacted. A total of eight tax restructuring laws were enacted from the first years of the Republic to 1960.

A total of nine tax restructuring laws were enacted between 1960 and 1980. The purpose of enacting the laws, in general, is to eliminate the economic negativities transferred from the previous period (Atçeken, Altundemir, and Turan, 2018:63). In the 1960 period, in 1961, in 1963, which is considered as the beginning of the planned development period, tax restructuring law was enacted three times. In 1965 and 1966, tax restructuring law was again enacted successively. In the following years, the tax restructuring law was implemented in 1970 and 1974. The tax restructuring law was not used from 1974 to 1980.

From the first years of the Republic to 2008, in the eighty-five years, a total of 30 tax restructuring laws were implemented. The frequency of the tax restructuring law enactment increased after the 1960 and 1980 periods. Ten tax restructuring laws were enacted between 1980 and 2000. After 1980, a total of four tax restructuring laws were enacted in 1981, 1982, 1983, and 1985. The situation of the country before 1980 negatively affected the economy. The liberalization and expansion policies under the influence of the January 24 decisions constitute the reasons for the restructuring laws enacted in this period. Two times in 1988, a total of four tax restructuring laws were enacted in 1990 and 1992. The crisis in South East Asia in 1997 and Russia in 1998 negatively affected the Turkish economy. Tax restructuring laws were implemented in this period to ensure economic recovery. Tax restructuring law was enacted in 2000 and 2001 to eliminate the negative effects of the crisis in our country. In 2003, a law was enacted under the name of tax peace. A recovery process was initiated and no tax restructuring law was enacted until 2008. The US-based global financial crisis in 2008 also affected Turkey's economy. Tax restructuring laws were applied in this period (Çebe and Uçan, 2018: 8-9).

Reasons and Content of Tax Restructuring Laws After 2008

The tax restructuring law was frequently applied in Turkey between 2008 and 2021. The Covid-19 outbreak in 2020 caused economic problems worldwide. All countries affected by the pandemic developed various policies to ensure economic recovery during this period. Turkey was also negatively affected by the pandemic during this period. Many policies have been implemented to eliminate the economic problems caused by the pandemic. The tax restructures among these policies has been used as a tool. His, it is aimed to facilitate economic recovery.

Table 2.2: Tax Restructuring Laws Enacted between 2008 – 2021

1	02.13.2011	Restructuring of Certain Receivables No. 6111
2	05.21.2013	Tax Peace Law No. 6486
3	09.10.2014	Tax Restructuring Law No. 6552
4	08.19.2016	Tax Restructuring Law No. 6736
5	05.18.2017	Restructuring of Certain Receivables No. 7020
6	05.18.2018	Restructuring of Taxes and Other Certain Receivables No. 7143
7	11.11.2020	Restructuring of Certain Receivables No. 7256
8	06.09.2021	Restructuring of Certain Receivables No. 7326

Source: (Republic of Turkey Ministry of Treasury and Finance Revenue Administration, www.gib.gov.tr, https://www.sbb.gov.tr(02.19.2022) .)

According to the table, the 2008 financial crisis affected the Turkish economy in 2009-2010. However, no restructuring law was enacted in this period tax restructuring law No. 6111 was enacted in 2011Tax restructuring law numbered 6486 in 2013, 6552 in 2014, 6736 in 2016, 7020 in 2017, and 7143 in 2018 has been enacted for various reasons from 2011 to 2020 in TurkeyLaw No. 7256 was enacted in 2020 and Law No. 7326 was enacted in 2021 due to the impact of the Covid-19 pandemic. Eight tax restructuring laws in total were applied in thirteen years.

THE SOCIAL AND ECONOMIC IMPACT OF TAX RESTRUCTURING IN TURKEY

Tax restructuring laws lead to both social and economic effects. In the literature, there are studies questioning whether tax amnesties have any effect on tax compliance in the medium and long term, or whether they pose more obstacles to tax compliance due to their unfair and corrupting effects (Erdoğdu and Akar, 2022). In this section, the social and economic effects of tax restructuring will be discussed.

Social Effects of Tax Restructuring

The social effects of tax restructuring laws are discussed below under four headings.

Effects on the Principle of Justice and Equality in Taxation

With the enactment of the tax restructuring law, taxpayers who do not fulfill their tax liability on time, compared to the taxpayers who have the same solvency and fulfill their tax obligations, keep the taxes not paid without being subject to tax penalties and other sanctions and use them as a financial resource at zero costs situation leads to injustices and inequalities among equal individuals (Eker, 2006: 48).

Effects on Tax Ethics

Taxrestructuringweakens individuals' tax awareness they see the tax paid as a burden and erode the tax base via avoidance and smuggling individual who has lost his/her tax awareness moves away from tax morality according to the opinions opposing the tax restructuring, it weakens the tax morality in an individual sense (Öz and Buyrukoğlu, 2011: 15-16).

Effects on Tax Burden

Public expenditures increase constantly due to increasing public services thus, the state needs more financing becomes necessary to increase taxes, the state's most important source of income. Even without an increase in the short term, it becomes necessary to increase taxes in the long term. As a result, the tax burden rate increases (Berksoy and Demir, 2004: 560-562).

Tax revenue decreases when the tax limits are exceeded because of the increase in the taxpayer's tax burden when tax rates exceed the optimal limit, tax revenue does not increase at the same level, but loses momentum the key reason for this is that the taxpayer, with its increased tax burden, will resort to tax avoidance with the tax restructuring law, it is aimed to collect public receivables that could not be collected in the past period. The apparent tax burden rate in the current period increases since the restructuring installments paid in the period when the tax restructuring was issued are the taxes not paid on time in the past period main problem here leads to the delusion that the tax burden is heavy for individuals (Yalçın and Başer, 1996: 110).

Table: 3.1: Tax Burden Rates for the Years 2008- 2021

Years	TAX BURDEN (%)	Years	TAX BURDEN (%)
2008	19,1	2015	19,9
2009	19,6	2016	20,3
2010	20,3	2017	20,1
2011	20,4	2018	19,8
2012	20,2	2019	19,1
2013	20,3	2020	19,5
2014	19,6	2021	19,1

Source: (Ömür, 2021, s. 152.)

When Table 3.1 is examined, the lowest tax burden was recorded as 19.1% in 2008, 2019, and 2021, and the highest rate was recorded as 20.4% in 2011. When studying the GDP ratio of tax revenues in Turkey, it is seen to be around 20% on average.

GDP figures decreased in 2009 with the effect of the global financial crisis in 2008. This situation led to a decrease in the tax burden. The pandemic emerged in 2019 and the negative developments in foreign relations in 2021 caused negativities in the economy. As a consequence, a slight decrease was observed in the tax burden.Comparing the years in which the tax restructurings were issued and the tax burden rates, no change in the tax burden is seen with the tax restructuring.

Effects on Tax Compliance

Tax compliance is defined as the fulfillment of duties and obligations by the taxpayer such as the correct declaration of all taxable income, taking into account the expenses allowed to be deducted from the tax base, the correct use of exemption practices, the complete and timely submission of the required declarations, and the full and timely payment of the accrued tax. Individuals are freed from public debt with tax restructuring laws. Tax restructuring improves tax compliance in the short term. Frequent recourse to tax restructuring in the long term leads to the deformation of tax compliance (Uyanık, 2019: 362-365).

Economic Effects

The economic effects of tax restructuring are discussed under seven headings.

Effects on Savings

Public debt, not paid until the tax restructuring law is enacted, increases personal savings in the short term. The state increases the tax rates or introduces new taxes in the long term to meet the increased interest expense. Hereby, personal savings decrease in the long term (Özgüven, 2018:42-43).

Effects on Investments

The state is the largest investor in the country's economies. It is a must to carry through necessary infrastructural investments for the continuity of social services. The necessary financing for this investment is derived from collected tax revenues. Disruptions may occur in government investments if taxpayers do not pay their taxes on time. With the enactment of the tax restructuring law, individuals pay their accumulated public debts in installments and are freed from debt and finance investments with it until the day of payment. The state obtains the necessary finance for the investment by collecting the accumulated tax receivable, even delayed, with the tax restructuring law. Although there has been an increase in individual investments in the short term with the tax restructuring law, it disrupts state investments (Kargı, 2011: 112-113).

Effects on Growth

When income increases, savings also increase and accumulated savings turn into an investment. Thus, economic growth is realized. It is possible to obtain a short-term increase in income with economic policy tools. It is not possible to swiftly collect the taxes that constitute the state's income. The tax restructuring law enables to collect the taxes that could not be collected in the past period in a short time. By this means, the state receives the financing it needs in the short term. The state will contribute to growth by providing public goods and services, injecting money into the economy through public expenditure, and increasing the purchase of goods and services in the economy. Individuals will have zero-cost loans by using unpaid taxes and will contribute to growth by using investment tools (Uncu, 2019:130-131).

Table 3.2: Growth Rate for the Years 2008- 2021

Years	Rate	Years	Rate
2008	%1,1	2015	%6,1
2009	%-4,8	2016	%3,3
2010	%8,4	2017	%7,5
2011	%11,2	2018	%3
2012	%4,8	2019	%0,9
2013	%8,5	2020	%1,8
2014	%4,9	2021	%11

Source: https://www.sbb.gov.tr, (13.03.2022).

Examining Table 3.2, a continuous fluctuation in growth rates is seen. In 2008, the year of the global financial crisis, growth was 1.1%. In 2009, the impact of the crisis is felt more severely and a negative growth rate was realized as -4.8%. With economic reforms and policies, growth was 11.2% in 2011. There was a decline in 2012 and it increased to 8.5% in 2013Fluctuations were observed in growth rates from 2013 to 2017 and the growth rate was 7.5% in 2017.

**Table 3.3: 2008-2021 Growth Rate and Restructuring Laws **

Years	Growth Rate		Tax Restructuring Law Enacted
2008	1.1	11.22.2008	Bringing Assets to the National Economy No. 5811
2009	-4.8		
2010	8.4		
2011	11.2	02.13.2011	Restructuring of Certain Receivables No. 6111
2012	4.8		
2013	8.5	05.21.2013	Tax Peace Law No. 6486
2014	4.9	09.10.2014	Tax Restructuring Law No. 6552
2015	6.1		
2016	3.3	08.19.2016	Restructuring of Certain Receivables No. 7020
2017	7.5	05.18.2017	Tax Restructuring Law No. 6736
2018	3	05.18.2018	Restructuring of Taxes and Other Certain Receivables No. 7143
2019	0.9		
2020	1.8	11.11.2020	Restructuring of Certain Receivables No. 7256
2021	11	06.09.2021	Restructuring of Certain Receivables No. 7326

Source: https://www.sbb.gov.tr, 2022; https://www.gib.gov.tr, (13.03.2022).

Examining Table 3.3, economic, political, and administrative factors affected the growth rate after the 2008 global financial crisis, the tax restructuring law was applied to economic recovery aimed through the economic measures taken during the recent covid-19 outbreak, incentives given to employment, credit support to employers, and tax restructuring laws enacted every seven months growth rate was realized at 11% in 2021.

Analyzing Table 12 3.3, an increase in growth figures is observed in the short term with the tax restructuring laws applied in the Turkish economy. Looking at the growth rates in the long term, fluctuations are seen from 2008 to 2021. Although growth rates increased in the short term with the tax restructuring laws implemented in Turkey, this increase is observed to not continue in the long term.

Effects on Tax Revenues

There are many tax applications in the Turkish tax system. There are many types of taxes such as the corporate tax on the legal person's income, the income tax on the real person's income, the private consumption tax on private consumption goods, and the special communication tax on communication services. Today, new taxes such as valuable housing tax and digital service tax have been introduced. In addition to the number of taxes collected, another factor affecting tax revenues is the tax rate. According to the curve, which is known as the Arthur Laffer curve in the literature and examines the relationship between tax rate and tax revenues, setting tax rates at or close to the optimal point increases tax revenues.

Thuswise, maximum tax revenue is obtained. Registering the informal economy is another way to increase tax revenues. Apart from these methods, tax revenues can be increased in the short term by enacting the tax restructuring law (Özcan. , 2019: 344-345).

Table 3.4: 2008-2021 General Budget Collection Rates (Collection/Accrual)

Years	Rate	Years	Rate
2008	89,7	2015	84,7
2009	87,4	2016	84,1
2010	86,2	2017	82,3
2011	85,6	2018	81,4
2012	86,4	2019	81,0
2013	86,8	2020	80,1
2014	85,2	2021	80,6

Source: https://www.gib.gov.tr, (19.02.2022).

Analyzing Table 3.4, while the collection rates of taxes accrued during the year 2008 were 89.7%, it decreased over the years and was realized as 80.6% in 2021. While the non-collection rate was approximately 10% in 2008, it increased to 20% in 2021. The collection rate has decreased over the years. Thus, an accumulation in public receivables is observed.

The state cannot increase tax rates and public expenditures cannot be reduced for various reasons in economic and social conditions where it needs more income. The state uses tax restructuring as a financing tool by waiving some of its accumulated public receivables. On the other hand, it tries to meet its income needs by registering the unregistered income through restructuring (Besen and Doğan, 2008:35-36).

Effects on Employment

Social, cultural, and demographic conditions of countries affect employment. Low-income individuals want to increase their income by referring to informal means. The illegal foreign worker problem emerging from reasons such as war and poverty is a problem in Turkey as well as in other countries today. They reduce labor costs by working illegally for low wages without insurance. The informal workers do not pay taxes and social security contributions. The treasury and the social security institution suffer a loss of income. The deficit of the social security institution is financed by the state budget. As it is, the state's tax expenditures increase (Kaleli and Karaca, 2019: 780-782).

The recently enacted tax restructuring laws cover issues such as social security premiums and administrative fines as well as taxes. As a result, although the state collects non-collected tax and premium payments in the short term, it causes reluctance in individuals in the long term and reduces the tax and premium payment collections (Tansöker, 2017: 327-328).

Table 3.5: Shadow Employment Rates Between 2008-2021 (%)

Years	Agriculture	Non-agricultural	Industry	Service	Construction[3]	General
2008	87,8	29,76	31,61	28,77	-	43,5
2009	85,8	30,08	33,43	28,4	-	43,84
2010	85,5	29,06	32,68	27,11	-	43,25
2011	83,9	27,76	31,5	25,71	-	42,05
2012	83,6	24,41	27,89	22,73	-	39,02
2013	83,3	22,4	25,23	20,9	-	36,75
2014	82,3	22,32	20,26	21,09	36,61	34,97
2015	81,2	21,23	19,13	20,05	35,58	33,57
2016	82,1	21,72	20,2	20,35	35,76	33,49
2017	83,3	22,1	20,03	20,95	35,8	33,97
2018	82,7	22,28	20,29	21,46	34,39	33,42
2019	86,6	22,96	20,03	22,55	37,74	34,52
2020	83,5	19,3	16,46	18,76	34,72	30,59
2021	84,6	17,49	14,16	17,16	31,95	29

Source: https://www.csgb.gov.tr, 2022, (19.04.2022).

In Table 3.5, the highest shadow employment rate is seen in the agricultural sector at an average of 84%. While it was 87% in 2008, it continuously decreased until 2015 and was realized at 81%. It started to rise again and increased to 86% in 2019. It was observed to be decreased to 84% in 2021.

Looking at shadow employment in general, it annually seems to be approximately 36.56% from 2008 to 2021. While it was 43.5% in 2008, it fluctuated over the years and decreased to 29% in 2021.

The shadow employment rates were observed to be decreased in 2008 and 2021 with the inclusion of SSI receivables within the scope of tax restructuring laws. In this period, when tax restructuring laws were enacted frequently, employment rates are seen to be positively affected by these laws.

Effects on Income Distribution

The taxpayer sells goods and services under market conditions. Income increases in favor of the non-payer and decreases in favor of the payer. Unregistered income is recorded with the tax restructuring law. Although unregistered income is taxed with the restructuring law, the law cannot prevent certain groups from summing the majority of the income. This situation results in negative consequences for other groups. Eventually, the tax restructuring law deteriorates income distribution (Ecemiş, 2013: 61-63).

[3] Since data were not recorded until 2014, it is not included in the table.

Effects on Development

Countries' economic and social situations differ from each other. Meeting individual needs, increasing welfare, and improving living conditions such as social education, health, infrastructure, urbanization, and environment are defined as development. Development imposes a certain degree of duty and responsibility on individuals and societies. To ensure development, the tax system should be updated considering the current economic conditions, and economic indicators should have a solid and stable structure. The state uses tax, one of the fiscal policy instruments, as an effective tool to ensure development (Akyol and Tolunay, 2006: 118-119).

CONCLUSION

The state enacts tax restructuring laws in certain years to obtain the finances needed for development policies and to ensure development. By this means, the necessary financing for development policies is obtained and their applicability is increased.

Examining the content of tax restructuring laws enacted today, they are seen to be comprehensive. They include many public receivables such as revenues, especially budget revenues, collected by municipalities, customs taxes, loans given by the credit and dormitories institution, declaration of unregistered income, SSI premiums, and administrative penalties.

The period in which tax restructuring laws were most frequently enacted before 2008 corresponds to the intervals where the economic and political negativities are at most. Tax restructuring laws were observed to be enacted frequently after 1960 and 1980.

Although the global financial crisis in 2008 affected 2009, the economy later entered a healing process.

The tax restructuring law was implemented 8 times in the 13 years between 2008 and 2021.

Especially, tax restructuring law has been enacted every year, except for 2019, from 2017 to 2021. The tax restructuring law numbered 7326 was enacted in 2021, seven months after the previous one.

The tax burden was around 20% in Turkey between 2008 and 2021. Studying the tax collection rates, it was 90% in the post-2008 period, decreased over the years, and was realized at 80% in 2021.

Public receivables collected via tax restructuring law consist of the accumulated public receivables that could not be collected by the state in the past. The state resorts to borrowing or printing money in the short term to meet the fiscal gap which it could not collect timely. In the long run, the implemented policy of the state increases interest payments, which is a budget expense, or increases inflation and causes a decrease in the purchasing power of money. The state aims to attain the needed finances via restructuring law, and prefers it against the negative effects of borrowing and money printing policies.

The state obtains the needed finances in the short term with the restructuring laws. The taxpayers' accumulated penalties and sanctions due to delay are cancelled with the enactment of tax restructuring laws. By this means, taxpayers get out of debt by paying their remaining debts in installments.

Frequent enactment of tax restructuring laws has increased the taxpayers' expectation that another restructuring law will be enacted if they do not pay their debts in the long run. Although income increased in the short term with the tax restructuring law, it caused tax collection rates to decrease in the long term.

Negative social effects such as reluctance to pay tax, deterioration in tax compliance, and violation of the justice and equality principle were observed in the long term.

In terms of the economy, tax structuring law has positive effects such as registering the shadow economy, increasing employment, providing the necessary finances, and contributing to the development and growth policies of the country, but it also creates negative consequences in the long run such as inequalities in income distribution and erosion of tax revenues.

Maximizing the benefit of the tax restructuring laws is possible by introducing certain rules and conditions to themTax restructuring law should be perceived as an extraordinary tool rather than one that can be used in every period.

Introducing certain systematic conditions to the tax restructuring law and establishing control mechanisms that will eliminate the possible negative effects , in the long run, will increase the taxpayers' tax awareness and morality.

Introducing certain rules and basing restructuring laws on solid foundations will change the perspective of the state and individuals on tax restructuring laws. Thus, the expected benefit of tax restructuring laws in the country will be achieved.

On the other hand, penalties and sanctions resulting from the taxpayer's failure to fulfill their tax obligations on time lose their meaning with the enactment of the restructuring law. The state, with its own hands, causes the laws to lose their functionality.

In this context, do's can be listed as follows; The scope of structuring laws should be narrowed. The scope of the laws that cover all public receivables should be kept narrow and the content should be arranged according to periodic needs.

The state should use other fiscal and monetary policy tools in harmony to meet budget deficits developing Turkish economy should adapt to current changes in the tax field.

It has become necessary to abandon short-term policies with tax structuring and to implement growth-oriented structural reforms in line with economic development policies, which will eliminate the negative social effects and prevent an unregistered economy and employment in the long run.

Tax restructuring laws should be for the compensation of past mistakes. The taxpayer should see this as a chance and should not repeat it. Beneficiaries of the previous law should be excluded from the new restructuring law. In this way, the taxpayers will realize that restructuring is a chance for them and will fulfill their duties and obligations on time.

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