

History of Revenue Administration

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The first fiscal organization in Ottoman Empire was established in the time of Murat the First.(1359-1389) In times of Mehmet II (Conqueror) and Süleyman I (Magnificent) as a result of the rise in revenues and expenditures of the empire this organization had been developed. Until 1838 there was no ministry of finance precisely in Ottoman Empire.

With a decree published in 1838, the Ministry of Finance was officially established in the state organization. This ministry's structure was formed of "Departments"(Daire) under the leaderships of "Chiefs"(Reis). Among these departments, the "Tax per Person" was dealing with the duties collected from provinces and districts which were called "Avarız" and "Bedeli Nuzil". In one sense today's Revenue Administration's duties were carried out by this department.

That revenue administration which was established as "Avarız and Bedel-i Nuzil" in 1881 was transformed into Directorate of Public Revenues (Varidat Umum Müdürlüğü) in 1936. In 1942 Public Directorate of Revenues was abolished and Public Directorates of Direct Taxes and Indirect Taxes were established.

In 1946 Public Directorates of Direct Taxes and Indirect Taxes was also abolished and The General Directorate of Revenues was established.

Nevertheless, a result of the re-organization with the Law no 5345, adopted in 2005 the General Directorate of Revenue as has been abolished and the Presidency of Revenue Administration has been established as dependent on the Ministry of Finance.

The Revenue Administration was founded in order to carry out revenue policy with justice and impartiality; to collect taxes and other revenues with the least cost; to ensure voluntary compliance of taxpayers; to provide high quality services by protecting taxpayers' rights and, to take necessary measures in order to ensure that taxpayers implement their obligations easily, to work with the respect to main principles of transparency, accountability, participation, productivity, effectiveness, and customer focused organization.

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