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## **ECONOMIC CRIME AND PUNISHMENT IN TURKISH TAX SYSTEM: A COMPARATIVE ANALYSIS**

### **Abstract:**

Turkey, always in a process of transition in many areas, and a vicious cycle may not exceed beyond this process has been a long time in an effort to take its place in the globalized world. Our economy has entered a transition to a free market economy in the 1980s and has taken important steps in this process. The share of economic crime has increased while the crime has changed dimension after the accrete of the settlement of the free market economy. In our study, we made a brief introduction to the concept of economic crime, especially of Turkish tax system are evaluated in terms of economic crimes and punishments. Then, by making comparison with the legislation of some developed countries, one of the reforms in the Process of the European Union, the new Turkish Penal Code has been assessed the effects on the Turkish Tax System and problems and solutions are listed.

### **Keywords:**

Economic Crime, Turkish Tax System, Comparative Analysis

**JEL Classification:** K34, O57, K14