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**MUSTAFA GÖKTUĞ KAYA**

Tax Inspectors Association, Turkey

**PERIHAN HAZEL KAYA**

Selcuk University, Turkey

## **EVALUTION OF THE RELATIONSHIP BETWEEN OF TAX COMPETITION AND TAX HAVEN IN THE WORLD AND TURKEY**

### **Abstract:**

The country, where the individuals and institutions benefit from public services paying less taxes outside the country, is called tax haven countries. These countries are used as part of economic activities and they are preferred as the center of financial affairs so the phenomenon of interstate competition becomes a current issue. International tax competition is a tax policy which implements that economic activity that occurred in another country to take his own country putting a lower tax rate. When taken out of the country known as a tax haven it is said that these countries are too small and some of their names and locations on the map are unknown.

The purpose of the study is to find out the relationship between tax competition and tax havens in the World and Turkey. In this direction, firstly on the conceptual framework tax competition and tax havens issues will be discussed. Secondly, the effects of the relationship between tax competition and tax havens on fiscal policy will be examined. Finally, studies conducted on the fight against tax competition and tax havens in the World and Turkey will be examined.

### **Keywords:**

Tax Competition, Tax Haven, Fiscal Policy, Turkey, Tax Haven Countries

**JEL Classification:** B22, E00