



**THE TENTH DEVELOPMENT PLAN
(2014 - 2018)**

**ACTION PLAN OF THE
PROGRAM FOR REDUCING
THE INFORMAL ECONOMY**

**Program Coordinator
Revenue Administration**

JANUARY 2015

ACTION PLAN OF THE PROGRAM FOR REDUCING INFORMAL ECONOMY

1. The Purpose and Scope of the Program

Despite the measures taken and the progress achieved in the recent years, Informal Economy continues to be one of the major problematic areas for our country. Reduction of the Informal Economy will contribute to the improvement of many macroeconomic issues such as economic stability, distribution of income and employment, to increase the level of productivity and competitiveness in the economy and also to increase public revenues in the medium to long term. This program aims to reduce the Informal Economy.

Even though strengthening the registered sectors and promoting of entering the registered system have importance in reducing the Informal Economy, considering that other programs in 10th Development Plan shall also address directly or indirectly these issues, the aforementioned components will not be included in this program.

2. The Objective of the Program

Reducing the ratio of Informal Economy to GDP by 5 percentage points,

Reducing the ratio of informal Employment in non-agricultural sectors by 5 percentage points.

3. Performance Indicators

No	The name of Indicator	Current Situation	2014	2015	2016	2017	2018
1	The ratio of Informal Economy to GDP	26.5%	26%	25%	24%	23%	21.5%
2	The rate of unregistered employees to non-agricultural employment in non-agricultural sectors	22%	22%	20%	19%	18%	17%
3	The number of active registered taxpayers	4.9 Million	5 Million	5.1 Million	5.2 Million	5.3 Million	5.4 Million

4. Program Components

Program Coordinator: Revenue Administration

1st Component: Determining the size of the Informal Economy and the analysis of its impacts on the economy, Republic of Turkey Ministry of Development

2nd Component: Promoting voluntary compliance and improving the level of compliance, Revenue Administration

3rd Component: Strengthening the audit capacity and reviewing the related legislations, Revenue Administration

4th Component: Increasing the level of awareness of all segments of the society with instructional and inclusive methods, Revenue Administration

5th Component: Improving inter-agency data sharing and clearing the problems emerging in practice, Ministry of Customs and Trade

5. Action Plan

1st Component: Determining the Size of the Informal Economy and Analysis of Its Impacts on the Economy					
Policy 1.1: Researching the size of informality with regard to income and employment					
Action No	Action	Agency Responsible for the Action	Agencies Related to the Action	Schedule	Explanation
1	The standard methods used to measure the size of the informal economy will be improved by considering the Turkey-specific conditions and the influence of the problems caused by informal economy will be investigated by measuring its size per some sectors.	Ministry of Finance	Ministry of Customs and Trade, GİB, SGK, TÜİK	February 2015 - December 2017	The size of the Informal Economy in certain sectors will be measured by using internationally accepted methods within the framework of specific conditions and variables of Turkey.
2	The rate of tax gap to GDP and expected tax income and taxation capacity will be measured country wide and with regard to the tax types, the compliance level of taxpayers will be measured in the scope of authority of Tax Department and Revenue Offices.	GİB	Ministry of Finance, SGK, TÜİK	February 2015 - December 2017	Tax gap and taxation capacity will be calculated by analysing the fundamental macroeconomic indicators at the country level. With regard to the tax types, the compliance level of taxpayers will be measured in the scope of authority of Tax Department and Revenue Offices.
3	The informal employment and its size will be evaluated in a workshop to be held and case analyses will be made in non-agricultural sectors where the informality is intense and the results of the analyses will be shared with public.	Ministry of Labour and Social Security	Undersecretariat of Treasury, GİB, İŞKUR, KOSGEB, SGK, TÜİK, TOBB, TESK, TİSK, DİSK, HAK-İŞ, TÜRK-İŞ, MÜSİAD, TÜSİAD	February 2015 – May 2015	A workshop will be held related to informal employment with participation of public institutions and social partners, by analysing in the determined sectors that informality is intense in the non-agricultural sectors, necessary regulations will be made for implementation of the solution proposals that are determined.

2nd Component: Promoting Voluntary Compliance and Increasing The Level of Compliance

Policy 2.1: Development of practices and systems that will improve the voluntary compliance of tax payers

Action No	Action	Agency Responsible for the Action	Agencies Related to the Action	Schedule	Explanation
4	By analysing all the factors such as economical, sociological, cultural etc. that affect the voluntary compliance to taxes, solutions for increasing the level of the voluntary compliance of taxpayers will be developed.	GiB	Ministry of Finance	February 2015 - December 2017	Research and questionnaires will be made for determine the factors affecting the rate of compliance and the level of voluntary compliance of taxpayers, and according to the results, strategies and actions regarding to increase the level of compliance will be determined.
5	In terms of taxpayer and tax types, practices will be made related to calculate the tax compliance costs.	GiB	Ministry of Customs and Trade	February 2015 - December 2017	Time and monetary costs except from paid taxes affecting the level of tax compliance will be measured on the basis of taxpayer and tax types.
6	Processes related to accrual, collecting and enforcement will be accelerated and the level of voluntary compliance of taxpayers will be increased by revising or renewing the applications and institutions that lost their actuality.	GiB	Ministry of Justice, Ministry of Customs and Trade	February 2015 - December 2015	To increase the level of voluntary compliance and upgrade the level of satisfaction of the taxpayers, all transactions and operations in the taxation process will be revised and necessary amendments will be made.
7	The compliance level of tax payers to tax related issues will be determined with "The Taxpayer Risk Management Project" and positive actions and systems will be implemented for those who fulfill their liabilities completely and on time.	GiB	Ministry of Labour and Social Security, Ministry of Economy, Ministry of Customs and Trade, Ministry of Interior, SGK	February 2015 - December 2015	The level compliance of tax payers will be measured with risk based methods and voluntary compliance will be encouraged by developing measures to those with low levels of compliance and positive mechanisms for those with higher levels of compliance.
8	According to the tax and types of liabilities, related to their rights and liabilities with taxation processes of income and corporate taxpayers starting new businesses, informative guidelines and interactive software will be prepared and these will be available to taxpayers.	GiB	-	February 2015 - October 2015	Related to their rights and liabilities with taxation processes of taxpayers starting new businesses, comprehensive informative and understandable guidelines and interactive software will be prepared and these will be available to relevant persons.

9	All documentation related to the tax returns and declarations will be revised by taking the opinions of all related parties including taxpayers and will be made analysable more simple, analysable and straightforward.	GİB	TÜRMOB	February 2015 - October 2015	Tax returns and notifications will be evaluated and will be made the necessary changes in terms of sensitivity, simplicity and compatibility for analyzing by taking the opinions of all related parties with taxpayers.
10	On the location that utilised intensely in certain public serves, (tax authorities, land registry administration, port etc.) payment terminals will be installed in order to facilitate the tax collection and to improve the quality of the services offered and other necessary improvements will be made.	GİB	BDDK, The Banks Association of Turkey, The Participation Banks Association of Turkey	February 2015 - October 2015	Taxpayers will be provided to pay their tax liability using the payment terminals such as ATM placed in the area within easy reach without needing to visit tax offices and banks, this context, other necessary improvements will be made.

3rd Component: Strengthening the Audit Capacity and Reviewing the Related Legislations

Policy 3.1: Making the audits more effective and legislating the necessary arrangements for the fight against informality

Action No	Action	Agency Responsible for the Action	Agencies Related to the Action	Schedule	Explanation
11	Regarding to prevent informality in Tourism Sector, a workshop will be held with a view to review the related legislation and to determine the gaps and the necessary legal regulations will be made in the frameworks of the obtained conclusions.	Ministry of Culture and Tourism	Ministry of Interior, GİB, Union of Municipalities of Turkey, TÜRSAB	February 2015 - December 2015	A workshop will be held with a view to determining the required arrangement informality causes and dimensions observed in Tourism Sector with also the attendance of related NGOs and institutions.
12	Regarding to prevent informality in Tourism Sector, all domestic and abroad (hotel, hostel, daily home, etc.) accommodation reservations conducted via the Internet will be monitored, audits will be increased to prevent informal tourism agencies and employment of unregistered guides, the applications of e-invoice and e-archive in sector will be generalized.	Ministry of Culture and Tourism	Ministry of Interior, Ministry of Finance, GİB, SGK, The Banks Association of Turkey, Union of Municipalities of Turkey, TÜRSAB	February 2015 - December 2015	Reservations from made both domestic and abroad via the Internet in the accommodation area like hotel, hostel and daily home will be monitored, audits will be increased to prevent informal tourism agencies and employment of registered guides, the applications of e-invoice and e-archive in sector will be generalized.

13	The enterprises which organise touristic tours with a cost lower than the market price in order to sell unregistered, poor quality and high price goods and services will be monitored and necessary regulations will be made in this area.	Ministry of Culture and Tourism	Ministry of Interior, GiB, Union of Municipalities of Turkey, TÜRSAB	February 2015 - December 2015	The tourism agencies and organisations which bring the tourists from abroad to our country with low prices and canalize them to make shopping with unregistered, poor quality and high price goods will be monitored and needed arrangements will be made.
14	In accordance with the provisions in Law no.5846 on Intellectual and Artistic Works, the necessary administrative and technical infrastructure will be ensured to form and to become effective and dissuasive of audits, regarding to inclusion in the system materials that were produced and sold unregistered and known as "pirate" among the people.	Ministry of Culture and Tourism	Ministry of Interior, Ministry of Finance	February 2015 – July 2015	Studies will be made effectively regarding to control applications of banderol, recording-registering and certification in the ideas and works of art.
15	In order to ensure trading over the fair value of the property, the necessary legal and administrative infrastructure will be established by making collaboration between institutions and by obtaining the required data from related institutions, an effective analysis and tax auditing system will be for the sector.	GiB	Ministry of Environment and Urbanization, Ministry of Interior, Ministry of Finance, Union of Municipalities of Turkey	February 2015 – December 2016	In order to ensure trading over the fair value of the property, the necessary legal and administrative infrastructure will be constituted and an effective analysis and tax auditing system will be established for the sector.
16	In Construction Sector, the legislation regarding the procedures from the start of the construction to the final delivery stage will be reviewed and by determining the issues that caused informality, necessary legal arrangements will be made.	GiB	Ministry of Environment and Urbanization, Ministry of Interior, Ministry of Finance, SGK, Union of Notaries	February 2015 – December 2016	From construction stage until the ultimate user is delivered, all phases of construction sector activities will be reviewed and within the framework of the findings obtained, necessary arrangements will be made to prevent informality in the sector.
17	In Construction Sector, necessary systems and technical infrastructure will be established for monitoring the project right after the approval of relevant authorities.	GiB	Ministry of Science, Industry and Technology, Ministry of Environment and Urbanization Ministry of Interior, SGK, Union of Municipalities of Turkey	February 2015 – December 2016	In Construction Sector, a technical infrastructure will be established for monitoring the process from the approval of the project until the completion period.

18	The necessary legal, administrative and technical infrastructure will be ensured so as to register the unregistered workers of Construction Sector in the Social Security System.	Ministry of Labour and Social Security	GİB, SGK	February 2015 – December 2015	Including the solutions that also such as establishing an Academic Advisory Council at issue of the size and analysis of informality in Construction Sector, taking necessary measures to prevent of informal employment will be determined and necessary arrangements will be made.
19	All regulations regarding auditing the Petrol and LPG markets and rights and liabilities of licence holders will be reviewed, and in this scope of, depending on guidelines of which the active companies and companies to be established will be revised.	EPDK	Ministry of Science, Industry and Technology, Ministry of Customs and Trade, Ministry of Interior, GİB	February 2015 – October 2015	As regards increasing of the administrative capacity in order to effective auditing of Petrol and LPG markets and revising of the guidelines which the licence holders will be subject to, necessary arrangements will be made.
20	On aviation fuel Special Consumption Tax was reduced, a monitoring system will be formed for transactions and processes concerning licence holders' trade and delivery.	GİB	Ministry of Customs and Trade, Ministry of Interior, Ministry of Finance, Ministry of Transport Maritime, Affairs and Communications, EPDK	February 2015 – July 2015	As regards the delivery process of aviation fuel, by comprehending all of the stages concerning licence holders' trade and delivery, the necessary monitoring system will be established.
21	By taking identity module (sticker) which also includes plate number in the traffic-registered land vehicles, fuel pumps will be ensured equipping with (allowing to be reached on line to data processing centre in GİB through a new generation payment recording equipment of commercial information) units which it can read this stickers.	Ministry of Interior	EPDK, GİB	February 2015 – December 2017	By taking identity module which also includes plate number in the traffic-registered vehicles, fuel pumps will also be ensured equipping with units which it can read this stickers, and loss and leakage will be prevented to via reaching on line to data processing centre in GİB of the registered information in the new generation payment recording equipment depending.
22	A system will be established that will allow the monitoring of land and sea vehicles which are used fuel and LPG transportation and from the loading area to delivery area of the products transported through pipelines.	Ministry of Customs and Trade	Ministry of Interior, Ministry of Transport, Maritime Affairs and Communications, EPDK, GİB	February 2015 – July 2015	In the scope of law number 5015, oil tankers used in domestic transportation will be equipped with units that allow data entrance about the vehicle, load and destination to the system. Thereafter, these data will be accessible by all law enforcement bodies and thereby fuel shipments will be more effectively supervised and out of purpose usings will be prevented.

23	Including free zones, by reviewing customs stations and internal customs' physical and technical equipment and personnel situations with legislation and applications, thereby efficiency and productivity in the fight against informality of customs administrations will be raised.	Ministry of Customs and Trade	-	February 2015 – June 2017	It is aimed that custom stations and internal customs' will be modernized with data processings substructure, physically structuring, technical equipment and juridical infrastructure are renovated by reviewing.
24	Control processes will be more effective through reviewing customs warehouse system.	Ministry of Customs and Trade	-	February 2015 – June 2017	It is envisaged that necessary arrangements is made and precautions is taken for warehouse system can work healthy, to prevent corruptions and for an effective control mechanism, and take measures.
25	For used more effectively and efficiently manner of the Fruit Market Recording System, necessary work of update and developments will be continue and the system's integration with other information system will be ensured.	Ministry of Customs and Trade	Ministry of Food, Agriculture and Livestock	February 2015 – December 2015	The development studies that framework of the feedback received for used the Fruit Market Recording System from provincial directorates, municipalities, administrators of wholesale marketplace and members of profession will be continued and the necessary integration work, in order to ensure the control the information that exists in the system especially based on the user's declaration with the other information contained in the Registration System established institutions primarily the records system retained by Ministry of Food, Agriculture and Livestock, will be done.
26	The trade in agricultural products, which is the subject of "Licensed Warehouse System", will be done electronically, fast and reliable.	Ministry of Customs and Trade	-	February 2015 – December 2015	The structure of the specialized product markets will allow operations at national and international levels, have advanced facilities, allow making all transactions electronically and bring together a plurality of buyers and sellers. Works towards expanding the application of electronic product certificates, overcoming the troubles in practice and the establishment of the specialized product markets will continue.

27	Inward processing regime will be reviewed. With the activation of the control processes, arrangements will be made for sectors and firms, which add value in terms of the national economy, to operate within the scope of the region and regime.	Ministry of Economy	Ministry of Customs and Trade, Ministry of Finance, GİB	February 2015 – December 2016	Within the scope of inward processing regime, inputs that are allowed to be imported and treatment processes will be reassessed with a view to favour domestic production and prevent unlawful profits.
28	Systems and arrangements for monitoring and controlling the actual value of the goods which are subject to import and the declared value of these will be reviewed and inspections to be made in this context will be increased.	GİB	Ministry of Economy, Ministry of Customs and Trade, TCMB	February 2015 – December 2016	Systems and arrangements to align actual value and the declared value of the imported goods will be reviewed and inspections to be made in this context will be increased.
29	In order to prevention of informality in e-commerce, existing regulations for understanding of activities of natural and legal entity that trade on the internet, will be reviewed and inspections to be made in this context will be increased.	GİB	Ministry of Customs and Trade, Ministry of Transport, Maritime Affairs and Communications, BDDK, BTK	February 2015 – October 2015	Arrangements will be made for receiving data electronically from intermediary firms that are working in e-commerce sector (intermediary service provider), cargo logistics companies and other relevant institutions and organizations and for disseminating use of e-invoice in the sector. By subjecting this information to risk analysis, efforts will be spent towards prevention of informality and the tax avoidance and evasion in e-commerce sector.
30	Necessary technical and legal infrastructure will be created for apprehending the advertising activities conducted via internet.	GİB	Ministry of Customs and Trade, BTK	February 2015 - October 2015	In order to cover both the information of payment made to social media agencies and the payments made by social media agencies to their clients via internet, necessary technical and legal infrastructure works practices will made for receiving data electronically from bank and similar payment institutions and for avoiding tax evasion to analyze these data.

31	The scope of the fight against the cash economy, necessary work will be made for encouraging use of bank cards and other means of payment.	BDDK	Ministry of Finance, Undersecretariat of Treasury, GiB, The Banks Association of Turkey, The Participation Banks Association of Turkey, BKM	February 2015 - December 2017	Use of the card will be made to works for making advantageous in order to the credit card owner or the merchant in the scope of becoming a part of daily life of usage of individuals card and fighting against the cash economy.
32	In the scope of all stage that from manufacture and importation to the ultimate user is delivered of goods listed in the attached list to the Special Consumption Tax, an audition module will be created electronically in order to be able to make an effective tax inspection.	Ministry of Finance	Ministry of Customs and Trade, Ministry of Transport, Maritime Affairs and Communications, EPDK, GiB	February 2015 – June 2016	In the scope of all stage that from manufacture and importation to the ultimate user is delivered of goods listed in the attached list to the Special Consumption Tax, an effective audition module will be created.
33	All inspections that are carried out by the Revenue Administration in order to reduce tax avoidance and evasion will be reviewed and a more effective inspection system will be formed including joint inspections made together with related institutions.	GiB	Ministry of Labour and Social Security, Ministry of Food, Agriculture and Livestock, Ministry of Customs and Trade, Ministry of Interior, Ministry of Culture and Tourism, SGK	February 2015 - December 2015	In the context of the action, joint inspections will be made together with all other relevant institutions performing audits in field (Ministry of Interior, Ministry of Food, Agriculture and Livestock, Ministry of Customs and Trade, Ministry of Culture and Tourism) as well as Social Security Institution. Audit subjects will be determined auditing with extensive-intensive controls and enquiries which need not be inspected and resulting by the related tax offices, thereby effectiveness of the audit will be provided to increase.
34	In order to contribute to increasing the efficiency of the fight against informality, the audit application that based on the 24 hours principle will be adapted.	GiB	Ministry of Customs and Trade, Ministry of Interior, Ministry of Culture and Tourism, Ministry of Transport, Maritime Affairs and Communications, SGK	February 2015 – July 2015	With a more efficient and comprehensive audit model, an application that allows to make the actual control in 24 hours a day is foreseen.

35	E-inspection System will be implemented, in order to increase the effectiveness of controls, electronic systems will be developed, the results related to the audit will be shared with relevant agencies.	GiB	Ministry of Labour and Social Security, Ministry of Customs and Trade, Ministry of Finance, SGK	February 2015 – December 2015	Auditing and extensive intensive inspection operations will be fulfilled with tablet computers, it is aimed that simultaneous analysis of data obtained in this way and sharing electronically with the relevant institutions and organizations and increasing the effectiveness of auditing and inspection activities.
36	Administrative and technical infrastructure for determining the obligations are whether fulfilled or not, will be strengthened, in this context, in order to use the capacity of the audit effectively, detailed, clear and standard guides will be prepared for use of the officers involved in tax audit.	GiB	-	February 2015 – October 2015	In order to effectively monitoring related to liability tasks are whether fulfilled or not, except the tax audit activities, standard audit guides will be prepared for types of liabilities, expected to be ready for use of the officers involved in tax audit making extensive and intensive audit activities and auditing.
37	Criminal provisions that located in the tax laws and customs legislations will be revised and the necessary legal arrangements will be made.	GiB	Ministry of Customs and Trade, Ministry of Finance	February 2015 – December 2015	By detailed analysis of criminal provisions that located in the tax laws and customs legislations, the necessary legislative changes will be made to establish a more effective penal system.
38	By reviewing amounts of trading and notification located in legislation regarding the collection and payment, about limits and amounts will be reduced and for this area, an effective tax audit mechanism will be established.	GiB	Ministry of Finance	February 2015 – October 2015	Limits related to taxpayers paying and reporting liabilities in the procedures determined by secondary legislation will be reduced and together with the effective auditing, the degree of tax compliance will be increased.
39	For preventing of informality in the health sector, electronic applications to comprehend the sector such as e-invoicing will be expanded.	GiB	Ministry of Health, SGK	February 2015 – December 2015	The invoices that are drawn up by health care organizations and pharmacies to the Social Security Institution will be organized electronically and thus it will allow the sector revenues to be recorded and the data obtained will be shared with relevant institutions and organizations.
40	For the prevention of informality in the health service provider such as private practice, hospital and laboratory, relevant legislation and practices will be reviewed.	GiB	Ministry of Finance, Ministry of Health, SGK	February 2015 – June 2017	It is aimed to identify the gaps in the legislation so as to understand the unregistered transactions due to private health services.

41	As regards the cosmetic products that are manufactured in Turkey or are imported, a product monitoring system will be established that allows following the product from the production or importation stage until it reaches the end-user.	Ministry of Health	Ministry of Science, Industry and Technology, Ministry of Economy, Ministry of Customs and Trade	February 2015 – December 2015	In order to be able to follow cosmetic products, studies will be made to prepare legislative and technical infrastructure to put a unique identifier on the product.
42	As regards the medical devices that are manufactured in Turkey or are imported, a product Monitoring System will be established that allows following the product from the production or importation stage until it reaches the end-user.	Ministry of Health	Ministry of Science, Industry and Technology, Ministry of Economy, Ministry of Customs and Trade	February 2015 – December 2015	In order to be able to follow medical devices, studies will be made to prepare legislative and technical infrastructure to put a unique identifier on the device.
43	In the Road Transport Sector, by reviewing the relevant legislation, including electronic information sharing that will be enable the follow-up effectively all the stages from the loading of goods until delivery, necessary works will be carried out with effective collaboration with relevant organizations.	Ministry of Transport, Maritime Affairs and Communications	Ministry of Customs and Trade, Ministry of Finance, GiB	February 2015 – December 2017	For the fighting against informality, monitoring of goods movement has also great importance as monetary movements. In this context, work for building a technical infrastructure allows for follow-up every aspect of goods transportation by road will be made.
44	In urban public transportation (bus, ferry-boat, tram, metro etc.) for the transition to Electronic Toll Collection system by gradually, necessary legal, administrative and technical infrastructure will be formed.	Ministry of Interior	Ministry of Transport, Maritime Affairs and Communications, GiB, Turkish Association of Municipalities	February 2015 – December 2016	Necessary legal arrangements that will enable the collection of charge selectronically in a single centre will be made and the proper technical infrastructure will be created.
45	In order to provide proceeding of the purchasing and selling of restricted licence plates over real value, necessary legal, administrative and technical infrastructure will be set up.	The Ministry of Interior	The Ministry of Customs and Trade, The Ministry of Transportation, Maritime Affairs and Communications, GiB, The Union of Municipalities of Turkey, The Union of Turkish Public Notaries	February 2015 - December 2015	In order to provide proceeding the purchasing and selling of restricted licence plate over real value, necessary infrastructures will be set up.

46	E-ticket application would be extended in the field where entering with ticket such as road, maritime and airline transportation and sports competition, theatre, cinema and concert.	GİB	The Ministry of Youth and Sports, The Ministry of Culture and Tourism, The Ministry of Finance, The Ministry of Transportation, Maritime Affairs and Communications	February 2015 - December 2016	E-ticket application in the fields of road, maritime and airline transportation and sports competitions, theatres, cinemas and concerts would be extended thus that these activities will be recorded electronically.
47	The scope of "The Regulation Related to Payment of Wage, Bonus, Premium and All Kind of Remunerations through Banks" will be provided to broaden in the pilot sectors for prevention of informality.	The Ministry of Labour and Social Security	SGK	February 2015 – July 2015	According to Turkish Code of Obligations and Turkish Labour Law, expanding the scope of the relevant to made via banks Wage, Bonus, Premium payments of employer who employs over 10 employees, It will be ensured via banks in Wage, Bonus, Premium payments of employer who employs less than 10 insured employees working determined sector or line of work.
48	Upon formation of the legal infrastructure that requires declaration of earnings for premium in line with occupational codes, the wage scales that will serve as the indicators regarding earnings for premium of different occupational groups will be determined and guidance as well as inspection procedures will be started accordingly.	SGK	The Ministry of National Education, The Ministry of Health, Turkish Employment Agency, TÜİK, Professional Competency Board, Professional Organizations	February 2015 - December 2015	Notification of occupation of insured and occupational code will be obligatory on "monthly premium and service document" which is given by employer monthly to The Social Security Institution and necessary informing and audit procedures will be done via determining "the presumption wage as basic to Premium" which is determined through benefit by salaries paid to assumed occupational groups by public institutions, opinions of the professional organisations with public institution status and social stakeholders and also income statistics made by Turkish Statistical Institute.
49	Due to the processing of smuggling referred in Article 359 of Tax Procedure Law or the working unregistered employee, If there are a definitive judgement about tenderer, they will be ensured to be banned in public procurement.	The Ministry of Finance	GİB, Public Procurement Agency, SGK	February 2015 - December 2015	The tenderer who has the court judgement due to both illegal employment and tax fraud will be excluded from public tender.

50	For the purpose of increasing the efficiency of audits related to informal employment, automation programs that enable carrying out whole audit process electronically will be prepared and the number of auditors in The Social Security Institution will be raised to 5,000 so as to increase the audit capacity.	SGK	-	February 2015 - December 2017	In order to ensure the efficiency of audit system in the fight against informal employment and to prevent the loss of labour and time through repeated inspections, an automation programme that allows proceeding of all stages beginning from inspection request and preparation of inspection report until the finalization of the report electronically, will become operational. In addition, the number of (assistant) auditors in The Social Security Institution will be gradually raised to 5,000.
51	For the purpose of proper functioning of document arrangement related to agricultural support applications, the exchange market and automation systems towards registrations in exchange market would be provided to use effectively.	The Ministry of Customs and Trade	The Ministry of Food, Agriculture and Livestock, GiB, Turkish Union of Chambers and Commodity Exchanges	February 2015 - December 2016	For the purpose of proper functioning of document arrangement related to agricultural support applications, it is envisaged that making a new regulation related to functioning of commodity exchange market where transaction registrations are mainly done over documents and carrying out a coordinated study with relevant institutions about creating an infrastructure and automation system which will provide to meet buyer and seller with each other, and creating the price in free competition conditions as well as transferring this price and amount of transactions to documents.

4th Component: Increasing the Level of Awareness of All Segments of the Society with Instructional and Inclusive Methods

Policy 4.1: Raising awareness of all relevant segments of the society and ensuring their active participation in the fight against informal economy

Action No	Action	Agency Responsible for the Action	Agencies Related to the Action	Schedule	Explanation
52	Awareness and consciousness efforts will be done through providing the participation of relevant segment of society into the struggle against to informality.	GiB	The Ministry of Science, Industry and Technology, the Ministry of Labour and Social Security, The Ministry of Economy, The Ministry of Customs and Trade, SGK	February 2015 - December 2017	In order to provide raising awareness and getting support of public opinion for struggle informal economy, awareness actions will be done in various fields.

53	To improve tax and social security awareness in society, especially children, programmes on the visual media will be benefited.	GİB	SGK, The Supreme Board of Radio and Television, Turkish Radio and Television Corporation	February 2015 - December 2017	The scenarios which will be prepared pursuant to content of broadcast for developing tax awareness will be broadcast via using the child and youth oriented programmes of Turkish Radio and Television Corporation with high rating such as cartoon films, educational programmes and series which are broadcasted on TRT Child and TRT School channels and similar actions will be conduct with other media institutions.
54	Youth camps and youth centres which are arranged in winter time of every year to wards university students and education seminars, trainings is given about the “tax awareness” and “social security”.	The Ministry of Youth and Sports	GİB, SGK	February 2015 - December 2017	Awareness trainings on “tax awareness” and “social security” will be given to youth with different socio-economic level who are members of youth centres affiliated to the Ministry of Youth and Sports in 81 cities and who participate in youth camps through the education seminars which are arranged for university students.
55	A training module which covers raising the awareness of employee, employer and other social stakeholders on the informal economy and awareness of informal employment which is part of the promotion of social security awareness, and dissemination of social security awareness, and negative effects of informal employment on employees’ and employers’ either right to labour or occupational health and safety, and rights and obligations of insured employees/employers will be prepared and the scope of activities towards raising social awareness will be extended.	The Ministry of Labour and Social Security	SGK	February 2015 - December 2015	Training modules on social security rights and obligations as well insurance consciousness towards whole relevant segments of society, especially employers and children, will be prepared.

5th Component: Improving Inter-agency Data Sharing and Clearing the Problems Emerging in Practice

Policy 5.1: Establishing the system and infrastructure regarding the provision of effective sharing of data among relevant institutions to contribute to the fight against informality

Action No	Action	Agency Responsible for the Action	Agencies Related to the Action	Schedule	Explanation
56	To be a basis to data exchange, relevant public agent and institutes would be determined and the current database tables of these institutions would be prepared and the inter-institutions sharing capacity would be raised via sharing the data tables between other institutions and ensuring necessary standardisation about data in question.	Ministry of Transportation, Maritime Affairs and Communications	Directorate for Administration Development, The Ministry of Customs and Trade, The Ministry of Development, GİB, The Scientific and Technological Research Council of Turkey, TÜİK, TÜRKSAT, Related Agencies and Institutions	February 2015 - December 2017	Within the framework of duties and responsibilities of institutions, the data inventory which are going to be shared as well as the institutions which are going to share and update the data will be determined, implementation standards which arrange the relationship between the institutions that demand the data and the institutions that own and share the data will be created and technical and administrative needs of these institutions will be determined.
57	The legal and technical problems related to inter-institutions data exchange would be determined and solution proposals would be developed so as to allow cross check of data which are contained in relevant institutions.	Ministry of Transportation, Maritime Affairs and Communications	The Ministry of Justice, The Ministry of Customs and Trade, the Ministry of Development, GİB, TÜBİTAK, TÜİK, TÜRKSAT, Related Agencies and Institutions	February 2015 – July 2015	As regards data sharing among institutions, primarily, the legal and technical needs of data owner institutions as well as necessary procedures and principles towards more effective data sharing will be determined.
58	To make necessary tax analysis and audits effectively in energy and mining sector, a system would be created which will allow to inform information about taxpayers who have licence and royalty to Tax Inspection Board.	The Ministry of Finance	The Ministry of Energy and Natural Resources, The Ministry of Forestry and Water Affairs, The Energy Market Regulatory Authority, GİB, Directorate of Privatization Administration	February 2015 – June 2016	Studies will be done in order to transfer Information about the taxpayers and privatised public economic enterprises who have royalty and licence rights in energy and mining sectors and about their activities to Tax Inspection Board.

59	The needed data infrastructure for recording economic activities through to set up "National Geographical Information System" infrastructure, and minimizing of public revenue loses would be ensured as a result of preparing the "real estate map of Turkey" and valuation data.	The Ministry of Environment and Urban Planning	The Ministry of Interior, The Ministry of Finance, GiB, The Union of Municipalities of Turkey, The Appraisers Association of Turkey, Related Agencies and Institutions	February 2015 - December 2017	For the purposes of improving data exchange among institutions and overcoming the problems arising in practice; activities will be carried out regarding coordination, legal infrastructure preparation, data access infrastructure preparation, software development and data standardisation. To sustain the loan agreement which was signed in 2008 with The World Bank, to follow-up the international good practices, to carry out activities in order to establish a value information bank, to carry out activities in order to set up infrastructure related to capacity building and policy-making towards "collective valuation" by which the real estate tax base will be determined on the basis of market value so as to answer other public needs.
60	Uniting the daily client lists which must be arranged within the scope of Tax Procedure Laws with other documents would be ensured, the legal infrastructure for sharing data with relevant institutions electronically would be created by taking data security into account.	The Ministry of Interior	The Ministry of Culture and Tourism, The Ministry of Finance, GiB, TÜRSAB	February 2015 - December 2015	Necessary administrative and technical studies related to unit the daily client lists with other documents will be done and the legal infrastructure towards sharing information with other relevant institutions by taking into account security of data.
61	For the purpose of registration the agricultural activities, " Agriculture Count Statistic" would be created as a result of joint agriculture count with Turkish Statistical Institute and would be ensured to link between statistic in question "Agricultural Production Registration System"	The Ministry of Food, Agriculture and Livestock	TÜİK	February 2015 - June 2016	Agricultural Production Registration System records will be completed at agricultural enterprise level including 2014 production period, company information will be compiled by using Agricultural Production Registration System and a link between Agriculture Count Statistic and Agricultural Production Registration System will be established by taking into account the annual production data.
62	The data which will make contribution to the fight against informality would be determined from data stored in data centre established under the Union of Turkish Public Notaries and arrangements would be made for sharing them with relative institutions electronically.	The Ministry of Finance	The Ministry of Justice, The Ministry of Labour and Social Security, GiB, SGK, The Union of Turkish Public Notaries	February 2015 - December 2015	It is aimed to share the data which are stored in the Union of Turkish Public Notaries with relevant agencies / institutions through legal regulation in The Notary Law for the purpose of making contribution to the fight against informality.

Abbreviations:

BDDK: BANKING REGULATION AND SUPERVISION AGENCY

BKM: INTERBANK CARD CENTER

BTK: INFORMATION AND COMMUNICATION TECHNOLOGIES AUTHORITY

DİSK: CONFEDERATION OF PROGRESSIVE TRADE UNIONS

EPDK: THE ENERGY MARKET REGULATORY AUTHORITY

GİB: REVENUE ADMINISTRATION

HAK-İŞ: SYNDICAT EUROPEAN TRADE UNION

İŞKUR: EMPLOYMENT AGENCY

KOSGEB: SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ORGANIZATION

MÜSİAD: INDEPENDENT INDUSTRIALISTS AND BUSINESSMEN'S ASSOCIATION

SGK: SOCIAL SECURITY INSTITUTION

TCMB: REPUBLIC OF TURKEY CENTRAL BANK

TESK: CONFEDERATION OF TURKISH TRADESMEN AND CRAFTSMEN

TİSK: THE TURKISH CONFEDERATION OF EMPLOYER ASSOCIATIONS

TOBB: TURKISH UNION OF CHAMBERS AND COMMODITY EXCHANGES

TÜBİTAK: SCIENTIFIC AND TECHNOLOGICAL RESEARCH COUNCIL OF TURKEY

TÜİK: TURKISH STATISTICAL INSTITUTE

TÜRK-İŞ: CONFEDERATION OF TURKISH TRADE UNIONS

TÜRMOB: UNION OF CHAMBERS OF CERTIFIED PUBLIC ACCOUNTANTS AND SWORN-IN CERTIFIED PUBLIC ACCOUNTANTS OF TURKEY

TÜRSAB: ASSOCIATION OF TURKISH TRAVEL AGENCIES

TÜSİAD: TURKISH INDUSTRIALISTS' AND BUSINESSMEN'S ASSOCIATION