5% UNDER SALES TAX		1% UNDER TURNOVER TAX		
assuming ultimate consumer cannot shift the burden of the tax back		assuming every seller can shift the burden forward except 1% on the turnover tax itself		
				Actual tax received
A sells at	100	A sells at	101	1
		B adds 10%	10·1	
			111·1	
		and turnover tax	1·11	
B sells at	110	B sells at	112·21	1·12
		C adds 10%	11 22	
			123·43	
		and turnover tax	1·23	
C sells at	121	C sells at	124·66	1·24
		D adds 10%	12 46	
			~~123 92~~	
		~~& turnover tax~~	~~1·23~~	
			137 12	
		& turnover tax	1 37	
D sells at	133·1	D sells at	138·49	1·38
		E adds 10%	13 84	
			152 33	
		& turnover tax	1 52	
E sells at	146·41	E sells at	153·85	1·53
		F adds 10%	15 38	
			169 23	
		& turnover	1 69	
F sells at	161·05	F sells at	170·92	1·70
		G adds 10%	17 09	
			188 01	
		& turnover	1 88	
G sells at	177·15	G sells at	$\boxed{189·89}$	1·89
+ Sales tax 5%	8·85			
	$\boxed{186·00}$	FINAL SELLING PRICES		9·86
Final Tax yield	8·85			

In this case and under these assumptions, the turnover tax yields a little more than the sales tax, on a single article, but the price of the article to the ultimate consumer is higher in the case of the turnover tax and this would have some effect on restricting the total volume of trade, so that it is still doubtful whether in the aggregate the turnover tax would yield more than the sales tax.