

# Was Wealth Tax Levied in Turkey Between 1942 and 1943 A Crisis?<sup>1</sup>

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## Abstract

Wealth tax was levied in Turkey in the period which World War II was on the agenda of the World. Put it differently, economic conditions of Turkey was quite bad. To meet the necessities occurring due to the bad conditions, Turkish government levied this tax. Then, an act known as wealth tax act was released. The amount of this tax was unusual. If taxpayers was to pay this, their wealth would decrease and if they was not to pay, they would be sent to work in general services. So, this application brought a debate about this tax. In this study, whether this tax can be accepted as a crisis or not will be debated within the scope of scholars's views and wealth tax act. And, the study is ended with the hypothesis that wealth tax was a crisis.

**Key Words:** Wealth Tax; Crisis; Wealth Tax Act; Economic Depression.

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## 1. Introduction

The notion of wealth is multidimensional; however, the economic dimension of wealth is more dominant among other factors (fiscal, social etc.) of wealth and that's why it can be said that this notion should be examined in terms of its economic dimension. <sup>[1]</sup> In addition, because tax is an obligation and collected from income, it decreases the wealth. Hence, wealth taxes can be examined in such a manner.

In Turkey, between 1942-1943 wealth tax was levied. This tax was extraordinary because it was not suitable to contemporary taxation principles. This can be understood by looking at the wealth tax act. That's why in the first part, we summarize this act.

After that, we present the views related to the wealth tax. The reason for this is that there is no consensus among scholars whether this tax was a crisis or not. However, it is also needed to show some technical terms to prove this tax is a crisis. So, we explain some technical terms related to the term of crisis.

At the end, we make a general assessment concerning the wealth tax by using the reasons for the collection of this tax and the scholars' views.

## 2. The Act of Wealth Tax

The 4305 numbered act of the wealth tax entered into force on 12th of November 1942 and the tax would be levied just for one time and collected from the rich people who had extraordinary wealth and earnings <sup>[2]</sup>. It was a tax levied for 114,000 people and 3,887 of these people were foreigners. <sup>[3]</sup> The reasons for levying this tax were as follows: <sup>[4]</sup>

- **Economic Reasons:** High inflation rate and black market.
- **Fiscal Reasons:** War expenditures and not obtaining the income desired even though the taxes available were increased four times.
- **Social Reasons:** Inequalities in the distribution of income and wealth.

The articles related to the tax object in the wealth tax act <sup>[5]</sup> can be summarized as follows:

- **First Article:** It was stated that this tax would be levied just for one time and it would be collected from the rich people who had extraordinary wealth and earnings.
- **Second Article:** Wealth tax would be collected from these people: the people who were accepted as taxpayers in terms of the act changing 2416 numbered act added to 2728 numbered economic depression tax and in terms of 2395 numbered income tax act; full-scale farmers; the people whose total gross earnings from buildings and -if buildings are divided into shares- whose shares were above 2500 Turkish Liras (TL) and in addition to this, the tax commission would be decided who would pay tax according to the amount after extraction of these amounts from their wealth; the people who had jobs or enterprises included

in the act changing 241 numbered act added to 2728 numbered income tax act even if they left/transferred/rectified their jobs or enterprises; the people taking Money or belongings by doing mediation to trading operations until 1939 even if they were not broker, merchant, runner or middlemen.

- **Third Article:** The people who had two or more charges written in the second article subjected to charge separately. Because the people -taking wage, subvention and salary from the associations subjected to the act concerning oneness and equivalent of officers' salaries of state enterprises and from banks and budgets of municipalities with general budget, special budget and additional budget and who were employed with a daily wage based on staff – had economic values they deserved, they were exempted from charges in A sub-article of second article.
- **Fourth Article:** The owners of buildings and estates included in second article of 1833 numbered land tax act and in third article of 1837 numbered building tax act were exempted from the charges included in C sub-article of second article of this act.
- **Fifth Article:** The tax would be calculated for the names of natural persons and legal entities. The tax would be collected by all wealth of the companies without noticing that the companies had shares in joint stock companies and non-joint stock companies.

The provision related to the tax amount in wealth tax act <sup>[5]</sup> can be summarized as follows:

- **Sixth Article:** The commissions determined in 7th article would estimate and determine the level of charge of taxpayers included in second article without dependent on their income. However, within the scope of 11st article of 2395 numbered act, the taxes of corporations, limited partnerships, limited liability corporations and cooperative associations who had an obligation to add balance sheet to their declarations cannot be below 50 % and above 70 % of their last year earnings. This situation was valid for the corporations, limited partnerships, limited liability cooperations and cooperative associations which had left/transferred/rectified their jobs The taxes of farmers written in B sub-article of second article of wealth tax act cannot be exceed 5 % of their wealth.

The provisions in wealth tax act <sup>[5]</sup> related to tax assessments can be summarized as follows:

- **Seventh Article:** The presidency of commissions established for the determination level of charge would be the highest administrative authority of every province and every subprovinces. Under the president, there would be a commission which consisted of two persons who were from chambers of commerce and one person was the highest district revenue officer and various commissions could be established for different situations. In a place which there was no chamber of commerce, two members would be selected by municipality from the outside of the municipality and these persons had to have information concerning trade and agriculture. The highest administrative and revenue

officers had to stay in these commissions. If there were lots of commissions, they could assign suitable officers to these commissions by proxy and they could stay in the commissions they want. When commissions determined how much tax full-scale farmers would pay, they would select two members from chamber of agriculture instead of chamber of commerce. If there was no chamber of agriculture, municipality would select two members having information concerning agriculture from the outside of the municipality. The decisions of commissions would be based on majority rule and if there was equality, the side the president is in would be selected.

- **Eighth Article:** While the commission would determine the tax the companies had to pay, they also would determine the taxes rich partners had to pay.
- **Ninth Article:** The commission had to determine the level of charge of taxpayers within 15 days. If not, 4 persons would be selected by municipalities instead the officers in the commission and these 4 persons would be the voters in last parliamentary election. By this way, the number of members of the commission would be completed.
- **Tenth Article:** If the commission forgot determining the tax a taxpayer had to pay, tax administration would determine this situation in 2 months and inform to the commissions formed within the scope of 7<sup>th</sup> article of wealth tax act and the commission had to determine the tax this taxpayer had to pay in 15 days.

The provisions in wealth tax act <sup>[5]</sup> related to tax advice and tax collection can be summarized as follows:

- **Eleventh Article:** The decisions of commission would be declared on the doors of buildings of tax administrations and suitable places in village. These decisions also declared by means of daily newspapers. If there was no newspaper, the decisions would announce via trumpeters of municipalities. The decisions was absolute. In other words, no one could apply courts. If there was double taxation, the highest tax would be valid, and the low tax would be erased after the taxpayer applied to the commission.
- **Twelfth Article:** After tax lists were released, the taxes had to be paid within 15 days to the subdivision of treasury. If necessary, the highest revenue officer could decide to precautionary assessment. If tax was not paid, the tax would be increased 1 percent in the following week after the last payment date; the tax would be increased 2 percent in second week after the last payment. If tax was not paid in 1 month, taxpayers would be employed in general service or municipality services which are not related to military services. Women and the men above 55 ages did not have to work. Working conditions would be determined by instructions prepared by government. If taxpayers having liability to pay wealth tax stood security, their working liability could be postponed for 1 month

- **Thirteenth Article:** The partners in unlimited companies and limited partnerships could be forced to work if not paid the tax. The decisions and transactions in twelfth and thirteenth articles were absolute and no one could apply to court.

The provision related to the warrant in wealth tax act <sup>[5]</sup> can be summarized as follows:

- **Fourteenth Article:** Moveable and immovable properties of the people who had paternities with the taxpayer and who was living with the taxpayers in the same house were the warrants of this tax and the pay raise in wealth tax. The act on the procedure for the collection of public receivables would be applied for these properties. The right to preference<sup>2</sup> for these properties would belong to the government. Unless these properties were affirmed by land offices about that they were not related to wealth tax, land offices could not make registration transaction; if they did, registration would be invalid.

The provision related to lapse of time for the tax <sup>[5]</sup> can be summarized as follows:

- **Fifteenth Article:** The lapse of time would be 5 years from the beginning of 1943 fiscal year.

The operation provisions related to the tax <sup>[5]</sup> can be summarized as follows:

- **Sixteenth Article:** This act would be valid from the date it was released.
- **Seventeenth Article:** The enforcement authority of the articles of this act was cabinet council.

### **3. The Views Concerning Wealth Tax**

The views against wealth tax are as follows:

- İnci (2012) stated that wealth tax was not suitable to taxation principles and it levied to erase the minorities from business life. <sup>[6]</sup>
- Yüce (2004) criticized wealth tax by emphasizing that obligatory working camps were just for the non-muslim, and this practice was applied to the muslim for show only. <sup>[7]</sup>
- Coşar (2003) evaluated wealth tax as a politic corruption because wealth tax was postponed for some taxpayers and after that it erased for these taxpayers. <sup>[9]</sup>
- Tuncer (2015) criticized wealth tax by emphasizing that wealth tax entered in Turkish Public Finance history as a black mark because it targeted to minorities. <sup>[10]</sup>
- Karabulut (2015) evaluated wealth tax as an unfair tax focusing on the minorities. <sup>[11]</sup>
- Tekin and Gümüş (2014) criticized wealth tax adue to that it was not suitable to taxation principle of clarity and definiteness. <sup>[12]</sup>

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<sup>2</sup> In public law, the right to preference means that a receivable ranks in priority compared to others <sup>[8]</sup>.

- Yavuz (2015) criticized wealth tax by emphasizing that it left permanent marks in social life. [13]
- Bakkal (2003) alleged that wealth tax was unfair and arbitrary due to its practice and results. [14]
- Aktar (2012) criticized wealth tax in that it is an example of practice against of the minorities. [15]
- Bali (2012a) evaluated wealth tax as a reflection of the view that the non-muslim were not accepted as Turks. [16]
- Çetinoğlu (2009) defined wealth tax as an economic and cultural genocide and evaluated the tax as a tool of ethnic cleansing of the Armenian. [17]
- Based on national archives of USA, France, Germany, Italy and Switzerland, Bali (2012b) criticized wealth tax in that it was practiced against of the minorities in an unfair and segregationist manner. [18]
- Akar (1999) criticized wealth tax by asserting that it had destroying effects on minorities. [19]
- Aktar (1999) considers wealth tax is the same as 6-7 September situations and deporting The Greek in 1964 in İstanbul and by this way, he criticized wealth tax. [20]
- Bali (2008) evaluated the manner of Democrat Party parliament Ahmet Hamdi Başar for wealth tax within the scope of the view wealth tax was arbitrary and segregationist and hence, it criticized wealth tax. [21]
- Bali (1997) examined the book included the memories of Faik Ökte who was head of provincial treasury at the time wealth tax was levied and concluded that the Jewish were the the most disadvantaged people and that's why, he criticized wealth tax. [22]
- Ökte (n.d.) criticized wealth tax due to its racist structure. [23]
- Ünal (2012) criticized wealth tax in that its real aim was to erase the non-muslim from business life and after that, the business life was tried to Islamize. [24]
- Gökbunar et. al. (2016) emphasized that the Armenian were exploited wealth tax even though they suffered less compared to others; however wealth tax was based on a separation of race and religious. [25]

The views defending wealth tax are as follows:

- Yeni Asır newspaper (1942) defended wealth tax with a discourse that it erased some remarkable oppositions in Turkish Tax System. [26]
- With reference to the sentence said by Şükrü Saraçoğlu prime minister of Turkey at that time to the journalist Ahmet emin Yalma “*Every individual benefited to the country is a real Turk regardless of his origin, genealogy, religion*” which means that Turkish economy was

independent, and every person living an upright life in Turkey can be accepted Turkish citizen, Pur (2007) defended the wealth tax and emphasized that wealth tax was not cropped up from a fascist thought. [27]

- From the reality that the amount of 36,5 % by the Muslim and *dönme* (the Muslim people whose religious origin was not Muslim) ; 10,5 % by foreigners and 53 % by the non-muslim of wealth tax was paid, Gürbüz (2007) defended wealth tax by emphasizing that the Muslim living in Anatolia suffered pain owing to road tax and agricultural products tax. [28]
- Kafaoğlu (2005) stated that Turkish citizens had lots of problems like World War II and from this perspective, he defended wealth tax by emphasizing that there were no unjust treatments. [29]
- Kayra (2013) defended wealth tax by stating that wealth tax was not heavy and the administrators deserved gratitude and respect. [30]
- Dokuyan (2014) defended wealth tax by stating that even though there were grievance and patronage at the time due to the personal mistakes of the bureaucrats, the wealth tax was not heavier than *tekalif-i milliye* orders (It was national liabilities orders released by Mustafa Kemal Atatürk founder of Turkey Republic to meet the necessities of Turkish Military Forces for Turkish Independent War in 8th of August 1921 [31]) and it is not scientific and ethical to get wealth tax across in a manner which confused the prestige of Turkey. [32]
- Yeşilyurt (2016) defended wealth tax by stating that although wealth tax was an interrogable tax in terms of the problems in application and errors in wealth tax act, it was necessary to levy such a tax with an economic and social manner. [33]
- Öztürk (2013) defended wealth tax by stating that the exploitations resulted from manner of application and pragmatists; this tax was not for the non-muslim and it was a necessary tax for the conditions of that time. [34]
- Başkaya (2017) defended wealth tax by stating that despite of the mistakes in application wealth tax, it was a tax to nationalize foreign capital convinced acquiring illegally by government and the most of the people paid this tax were Turk and Muslim and it is a wrong view that this tax was levied just for the non-muslim. [35]
- Akalın (2005) defended wealth tax by showing the discourses said by a Turk-Jewish soldier and this soldier said that “*I was a soldier in the time wealth tax was levied. The bread we were eating was jet black like mud and also, it included parts of mud... This soldier was waiting the German in the border with the guns used in World War I. If I were not in this soldier, I could never believe that. So, I can say that wealth tax was levied and we were full up*”. [36]

- Ata (2014) defended wealth tax by stating that wealth tax was not levied with a bad-intention manner; because of the conditions of World War II, it was an economic necessity. [37]
- Meyvacı (2010) defended wealth tax by stating that wealth tax had positive results and if it was applied by capable people and carried on by scientific data, it would have been more positive. [38]
- Yalçın (2012) defended wealth tax by emphasizing that wealth tax was dependent upon heavy conditions of World War II, there were similar taxes in other countries and the children of low-income families were recruited to Turkish Military forces. [39]
- The chairman of Adalar Youth Club Ahmet Arif Meriç defended wealth tax by criticizing Faik Ökte who was the head of provincial treasury and by saying that: [40]

“If there have been injustice and disproportionality -even a little bit- in this tax, this is due to the self seeker people like you who constructs buildings, and do not know what patriotism and citizen love are. Saraçoğlu whom we do not hesitate his patriotism and who is a real Turk ordered that this tax would be collected just by wealth and ordered hypocritical disciples like you the same manner. However, what did you do? And for which aims did you turn upside-down these things? Today, you stated this more or less with your work and you are ashamed and are wretched in the sight of the citizens”.

#### 4. General Assessments on Whether Wealth Tax is a Crisis or Not

The techniques used for relaxation when unexpected, fulminant, and unprecedented situation occurs can be ineffective, the body is wound up because known methods cannot decrease the level of stress and by this way, individuals consider the problems in a more complex manner, the individual becomes more pessimist and in this situation, if the individual cannot find a new method, a crisis can occur. [41]

The disadvantage of the crises is that known methods can be useless and the advantage of the crises is that the individual is forced to find new methods and by this way, the individual obtains progress and this problem immunization of the individual. [41]

To determine whether a problem is a crisis or not, there are four fundamental criteria: [42]

- **An Unusual Situation:** The availability of a situation occurring unexpectedly and resulting in physically and mentally.
- **Defensless Situation:** Like the example that an individual who are exploited by his/her family when he/she is a child becomes helpless for the violence he/she experiences when married, an individual does not have any preparation for an unexpected situation.
- **Precipitating Factors:** Like the example that a woman who lost his husband in a traffic accident experiences the crisis severely when she is pregnant, a problem which is essentially not problem by alone becomes the situation more severe when a dangerous situation occurs.



- **The Situation Active Crisis Occurs:** It is a situation which the individual cannot bear the situation he/she is in and his/her body reacts this physically or mentally.

These factors determining whether a situation is a crisis or not are explanations why individuals are defeated when they meet less serious crises compared to the more serious situations they experience past. [43]

The crises can be divided into two parts: [42] traumatic (situational) crises and progressional (change-maturing) crises.

Traumatic crises consist of 4 terms: [44]

- **1st Term (Shock Term):** It is a term that the individual stays the reality away as soon as possible.
- **2nd Term (Reaction Term):** The individual faces the reality and tries to adapt the situation by using defence mechanism.
- **3rd Term (Operation Process):** The individual get rid of the trauma gradually, his/her interest areas occur again and the individual starts to make plans.
- **4th Term (Reaccomodation Term):** The individual whose self-respect increases again forms new relations and goes these on.

Progressional crises can be examined into four terms: [45]

- **1st Term:** The individual facing a problem uses known methods to return his normal mood which he/she has had before the problem.
- **2nd Term:** The individual fails to figure the problem out by using the method he/she knows before; before the threat goes on the emotions of inability occurs and individual experiences creepage progress in terms of emotion and thought.
- **3rd Term:** the individual is still unsuccessful in the solution of problem; his/her stress increases much, and this situation causes the individual to search for different methods in the solution of the problem. Sometimes, the individual finds the solution. Some of the aims which are not realistic are abandoned; the emotion of devotion occurs; in other words, the behavior of evasion is chosen.
- **4th Term:** If the problem is getting bigger, a crisis occurs and the stress becomes at a level the individual cannot bear. Personality dispersion occurs in a severe manner and behavior disorders such as anti-social behaviors, depression, stress, lethargy, suicide are seen.

From this perspective, it can be said that wealth tax event is a crisis and it is asserted that the following factors play a role in acception of that wealth tax is a crisis:

- It was an extraordinary event,
- Because taxation power belonged to the government, the individuals were in defenseless situation,

- It had precipitating factors because it required both monetary payment and belonging payment,
- It was a fiscal and economic situation reacted as physically and mentally.

## 5. Conclusion

The debates on wealth tax levied in Turkey between 1942 and 1943 have been still on agenda in Turkey. Especially, there are lots of contorevsries among people whether it was a crisis or not. This tax was an extraordinary tax due to hard conditions of World War II and the economic depression in Youth Turkey Republic. To prepare for the war, Turkish government had to levy wealth tax as other countries did. And this tax had unusual conditions. When looked the articles of wealth tax act, it can be seen that if this tax was not paid, the taxpayers who would not pay this tax had to work in general services. And this tax had a potential to decrease the individuals' wealth. Hence, this tax can be reacted by lots of people because no one can pay the tax intentionally. From this perspective, it is easily said that wealth tax was a serious crisis. However, it should be kept in mind that it was a necessary tax not to experience bad events such as economic depression and war.

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