

DIDACTIC UNIT 2

# Wealth Tax

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## The Implementation Crosses the Line

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# 1. INTRODUCTION

## **Title**

Wealth Tax: the Implementation Crosses the Line

## **Grades addressed**

Students from 13 to 18 years.

## **Duration**

5 Sessions (40 minutes for each).

## **Sources**

- *The Merchant of Venice*, William Shakespeare.
- *Mrs. Salkım's Pearls*, Yılmaz Karakoyunlu.

## **Aims**

1. To think critically about prejudices, bias and discrimination behavior.
2. To develop empathy and social sensitivity.
3. To build up substantial acceptance towards cultural diversity.
4. To make students take a more skeptical approach towards the national and cultural homogeneity.
5. To increase their knowledge and understanding of human rights.
6. To change their attitude and start taking action.
7. To raise awareness and foster students' critical thinking regarding the consequences of - gross- violations of human rights.
8. To develop the critical analysis of the governance.

9. To demonstrate a desire to act morally.
10. To demonstrate an ability to think critically about human behavior.
11. To make students get an idea of the rights of minorities.
12. To make students get an idea of Turkey's situation during WWII and the implementation of "Wealth Tax".

### Other aspects

- Classroom arrangements: Students will be sitting in pairs and small groups.
- Groups: Students will work individually and in groups.
- Equipment: William Shakespeare's play *The Merchant of Venice*. A computer, speakers and a projector and internet connection are needed for Shylock's monologue from *The Merchant of Venice* in Activity 1. The novel *Mrs. Salkım's Diamonds*, by Yılmaz Karakoyunlu

## 2. BIOGRAPHY RATIONALE

Throughout much of history, people acquired rights and responsibilities through their membership in a group – a family, indigenous nation, religion, class, community, or state. Most societies have had traditions similar to the "golden rule" of "Do unto others as you would have them do unto you." The Hindu Vedas, the Babylonian Code of Hammurabi, the Bible, the Quran (Koran), and the Analects of Confucius are five of the oldest written sources which address questions of people's duties, rights, and responsibilities. In addition, the Inca and Aztec codes of conduct and justice and an Iroquois Constitution were Native American sources that existed well before the 18th century. In fact, all societies, whether in oral or written tradition, have had systems of propriety and justice as well as ways of tending to the health and welfare of their members.

Its roots, however, lie in earlier tradition and documents of many cultures; it took the catalyst of World War II to propel human rights onto the global stage and into the global conscience. The UDHR was adopted by the United Nations General Assembly in 1948, partly in response to the atrocities of WWII.

The Universal Declaration of Human Rights (UDHR) urges member nations to promote a number of human, civil, economic and social rights, asserting these rights as part of the "foundation of freedom, justice and peace in the world." The declaration was the first international legal effort to limit the behavior of states and press upon them duties to their citizens. Although the first sentence of the Preamble to the Declaration of Human Rights says that "All human beings are born free and equal in dignity and rights" it is not the case in reality.

To violate the most basic human rights is to deny individuals their fundamental moral entitlements. It is, in a sense, to treat them if they are less than a human and undeserving of respect and dignity. One well known example based on prejudice involves the Jews who have endured mistreatment and persecution for thousands of years. The largest scale attempt to destroy this group of people occurred during WWII when millions of Jews were exterminated in German concentration camps in the name of Nazi ideals of "racial purity".

In this plan, we have issued the effects of violation of human rights under some circumstances. In this respect, students will be aware of having responsibility not just for themselves but also for

others who suffer from this violation through learning striking examples from history and their negative results on humanity. They will also be able to internalize not to ignore the humiliation of others and co-operate with murderers.

Students will get an idea of Turkey's situation during WWII and the minorities in Turkey. We are going to explain the aims of Wealth Tax and justification of Turkish government expressing the outcomes. Especially in wartime, people or governments can display anti-humanitarian, immoral and brutal attitudes. Although Turkey did not take part in WWII, some implementations like "Wealth Tax" were ideologically collaborationist and opportunist. In this plan, reasons and unpleasant results of these collaborationist and opportunist attitudes will be examined.

### **The Terms: Bourgeoisie and Turkification**

After the First World War, the racism started to find a place for itself in the world. Especially in Italy and Germany this ideology found lots of supporters. This new ideology also affected the newly formed Turkey and caused Pan-Turanism to come out. Pan-Turanism's target is to form a society which covers all the Turks in the World so the Turkification policy is a result of this ideology. This policy based on the idea of forming a society consists of just Turks. The aim was to make Turks have the control of the Turkish economy. The Wealth Tax was used to achieve this goal. The application and results of this tax prove that only minorities paid this tax so it can be claimed that this tax totally related with the formation of the Turkish National Bourgeoisie by taking the capitals of the minorities.

The term "bourgeoisie" was used to define the independent group of people appearing in the late middle age, being settled in cities and working on trade and craft, and it is accepted in social sciences, as a socio-economic class covering the equity owners who own the means of production.

When the war broke out, Ankara government had been trying to meet deep war costs and counterfeited in order to meet defense costs of Turkey. Nevertheless, Turkish government was responsible finding out some important beneficial sources that would be economic taxation for citizens. As a matter of fact, Minorities in Ottoman State felt themselves as an Ottoman and did not lose their personality in spite of living under state authority for a long time. Turkification policies which were adopted in an early republican era aimed to minorities.

Wealth taxes are common in many countries, and represent one of the oldest forms of taxation. Governments levy those taxes to diversify their sources of revenues, augment and protect the income tax base, and regulate the distribution of income and the concentration of wealth. Governments may resort to additional taxes in times of national emergency.

Wealth Tax was discussed for a long time in Turkish political life because it was considered a “single party government policy” against minorities’ rights and freedoms. The military success of Germans in Second World War encouraged racist movements harassing own minorities during war, caused birth of Wealth Tax of 1942 as well. The aim of tax was acquiring huge income from some lines of businesses that gained “great” income utilizing from Second World War environment.

### **3. HISTORICAL BACKGROUND**

In 1942, the world was facing the biggest war of its history. As is known, the First World War took place between 1939 and 1945. However, especially since the results of the First World War and the peace treaties signed afterwards were not set on realistic and equitable balances, a new war seemed inevitable. The very short period of 21 years between two big wars gives a clue about the situation of the world those days. The countries losing the First World War were punished very heavily. Especially within the newly established political balance in the Europe, boundaries of the German world were reduced as establishment of new states in both the German and Austrian lands was observed. For instance, Poland, which was established in 1918, Czechoslovakia and Yugoslavia constitute examples of this. It was foreseen by everyone that Germany who lost its sovereignty and was put under pressure in addition to losing its land would compensate its loss as soon as possible. On the other hand, the war was not a source of felicity for the winner states. Even the winners could not improve their economies and especially the crisis which began in USA in 1929 spread to the other countries, causing them serious problems. Moreover, despite being one of the winners of the war, Italy was disappointed with its gains resulting from the war and it edged towards new victory goals by creating a dictator (Mussolini). When dissatisfaction of Italy was added to the Germans' aim of changing the system, it became clear that things would change in Europe once again. At this point, it should be considered that, rather than democracy, in Europe and many other places of the world, dictatorial regimes were dominant. In addition to Mussolini, Hitler and Stalin were famous dictators of this era.

Republic of Turkey made a considerable effort to keep itself outside the war. Despite the national preference of not entering the war, during a war that encompasses the entire world, it is necessary to be prepared for anything. Because, in an unwanted scenario, it might be a necessity to enter the war. Therefore, during the war Turkey kept an army of almost two million soldiers ready at all times. In order to explain this number, it should be stated that at that time the total population of Turkey was around sixteen million. When it is considered that almost half this population was composed of women and the most of the other eight million were children and middle aged people, it becomes obvious that almost all of the youngest and the most dynamic people in the country were under arm. This situation had considerably negative impacts on the society. Firstly, because of taking apart this population from production, a decline in production was observed. On the other hand, since the necessities of the army were accepted to be more

important than anything else, an increase in consumption took place. Therefore, during the war there was scarcity in the domestic market of Turkey. Despite the State's efforts based on good faith, black marketeering could not be prevented and a group of merchants became "rich of war" as a result of improper personal benefit<sup>5</sup>.

The difficult conditions in the country could not be overcome for years and since the length of this knotty period was not foreseeable, citizens were psychologically damaged. This, caused political reactions against the government, which were followed by a declaration of state of emergency. Briefly, the time of war had a negative impact on the democracy culture. The Wealth Tax Law enacted by the Turkish Grand National Assembly on November 11, 1942 can be analyzed within this context. The first thing to underline about this law is that such a law is a product of an extraordinary period.

## 4. BIOGRAPHY

### The Implementation

The reasons for the enactment of the Wealth Tax Law were mainly found in the speech made on November 11, 1942 in the Turkish Grand National Assembly, by Şükrü Saraçoğlu, the Prime Minister of that period: "...As long as the war extends, we should find it natural that our shortfalls and hardships will increase and therefore we should always be ready by taking precautions. Today, sacrifices that our country should make are very little when compared to other countries. Each patriot owes to consider that new threats are to be faced day by day and owes to get prepared for bearing these". "Friends, the decrease in production, absence of import, wrong precautions and especially insatiable greed and forestalling definitely have an important effect in the crazy increase of the general commodity prices. However, another factor, which has caused this result, is the continuous expansion of currency and the amount of Turkish lira in the circulation approaching 700 million liras. While seeking solutions to comparatively small pains, definitely it would not be correct to neglect this big injury. Therefore, we have considered fully concentrating on this injury and finding an appropriate cure as our premier duty. The only way is to immobilize some of the money in circulation as tax, only for once and especially from the ones who made great profits during the war period. This draft law, which was prepared after some detailed investigations, will collect money basically from three bases. In order of significance, these bases are as follows: merchants, real estate owners and major farmers. Since the merchants made the highest profit during the war, they will certainly bear this Wealth Tax at most. Within the amounts assigned by the commission, we have no hesitancy in demanding back some of the money, earned by this group of people who are divided into types, classes and categories, doing the evident job. Since we do not offer a liability below 500 liras, we totally exclude the poor and weak from this tax. In the investigations that we made for this tax, we have seen and marveled at how some major merchants and classes have found the way of fiscal evasion, and we are searching for precautions in order not to allow such tax evaders in the future. Our second bases for this tax are public houses, baths and apartments. Owners of these are accepted as taxpayers. However, they will not be liable if the yearly rent they get is not above a total of 2500 lira. On the other hand, if this amount is exceeded, they should pay the money assigned by the commission. Third basis is the major farmers. Major farmer means the farmer

who can give 500 liras without detriment to any of his interests. These people are tax-payers and this liability will never be above five percent of the total assets of a farmer. ...A long time interval is not provided for the determination and collection of this tax. Because, we have found this beneficial, for the prevention of any corruptions that may take place by using money. Therefore we have kept the time limited. Because of these reasons, we have set 15 days for the determination and announcement of tax. We have required the collection within the following 15 days. We have required the collection with an addition of one percent in the next following week, and two percent in the second week. We have found, sending the tax-payers who do not pay their dues, to the labor battalion as a sanction to ease both the procurement of workers and the collection of money, in addition to the application of the Law on Collection of Assets.



Sukru Saracoglu, the 5th Prime Minister of Turkey

However, while the new prime minister was reading the government program on August 5, 1942, he stated that the intention was not only to infiltrate into the state's cabinet: "We are Turks, we are Turkists and we will always stay Turkist ... This law is a revolution law at the same time. We are facing an opportunity to gain our economic independence. By virtue of this law, the minority merchant class that dominates the market will be abolished and the Turkish market will be handed over to the Turks. "

The bill for the one-off tax was proposed by the Şükrü Saracoğlu government, and the act was adopted by the Turkish parliament on November 11, 1942. It was imposed on the fixed assets,

such as landed estates, building owners, real estate brokers, businesses, and industrial enterprises of all citizens, but especially targeted the minorities. Those who suffered most severely were non-Muslims like the Jews, Greeks, Armenians, and Levantines, who controlled a large portion of the economy, though it was the Armenians who were most heavily taxed.

The term of minority describes that a group which has language, ethnic root features or religion and social categories. Generally, the concept of minority has been comprehensively used as a shape of ethnical, national, religious and linguistic groups.

After the acceptance of the law on the TGNA, with the influence of the press in the public opinion, people saw the law as a “savior” with solving inflation, illegal gains, black market, and hoarding. The people were gradually being accustomed to their interlocutors and their possible sanctions. When the Commissions were generated, it was seen that they consist of merely Muslim Turks.

The tax was supposed to be paid by all citizens of Turkey, but inordinately higher rates were imposed on the country's non-Muslim inhabitants, in an arbitrary and predatory way. Because those forced to pay the bulk of the taxes were exclusively non-Muslims, the law was perceived by the public as a "jizya-kafir tax" against them. These taxes led to the destruction of the remaining non-Muslim merchant class in Turkey, the lives and finances of many non-Muslim families were ruined. In addition, the law was also applied to the many poor non-Muslims such as drivers, workers and even beggars, whereas their Muslim counterparts were not obliged to pay any tax.

<b>Population group</b>	<b>Amount of taxes to be paid</b>
Christian Armenians	232%
Jews	179%
Christian Greeks	156%
Muslims	4.94%

Shortly after the government published its declaration to levy the wealth tax, a Turkish professor contacted the Finance Ministry to inquire about the details of the new tax. "Have you all gone mad?" was his response after confirming that the new law did not provide for appeals nor did it indicate rate of taxation./18/ Despite its insanity, the tax shook the economy to its foundations.

As documented by Faik Okte, the Turkish Ministry of Finance official in charge of implementing the tax, assessments were determined arbitrarily because the authorities lacked information on the income and properties of the minority groups.<sup>1/</sup>

**Table 1: Statutory Tax Rates**

provision	applied to Muslim Turks	applied to non-Muslims
Rate on wartime profit	12.5%	50%
Additional tax	0	Up to 50% of personal wealth

**Source:** Faik Okte, *The Tragedy of the Turkish Capital Tax*.

The Finance Ministry was responsible for setting the tax rates to be used in computing tax assessments. Minorities were generally to be taxed at 5 to 10 times the amount applied to Muslims with similar wealth. Specifically, Muslims were to be taxed at the rate of 12.5 percent of profits or earnings. In contrast, non-Muslims were to be statutorily taxed at the rate of 50 percent of earnings plus an additional tax of up to 50 percent of their wealth (Table 1).<sup>4/</sup> The reach of the tax also extended to hospitals and educational institutions. The tax did not extend to Muslim institutions, because they were owned or funded by the government.

While internal "guidelines" set minimum and maximum limits, the local boards at the Finance Ministry were free to choose any amount in between. Indeed, they had complete discretion in setting assessments. Information on income and wealth were obtained from Turkish national banks, the Republican People's Party, and the Security Directorate, which is equivalent to the U.S. FBI. Despite the lack of information on the sources of wealth and income, taxpayer records were not requested or considered when setting assessments.

## Enforcements

The tax could not be challenged in court. Non-Muslims had to pay their taxes within 15 days in cash. Many people who could not pay the taxes borrowed money from relatives and friends, also sold their properties at public auctions or sold their businesses to gather some money to pay. Also, the government denounced that national banks would give loans to the taxpayers who paid 20% of his/her debt. The loans were short-term and had high interest; taxpayers took these loans

showing their equivalents. After a while the banks take over real estates of taxpayers. Moreover, the banks gave the information about taxpayers' real estates to the commissions. Minorities fell into the trap. People who were unable to pay were punished with two enforcements: the first was levy and confiscation, and the second one was the mandatory labor camps. Turkification of the trade and economy was the secret aim of the government. Most of the real estates that were sold in order to debt was in İstanbul. The money, which gained by the sales, directly went to the taxes. There were huge difference between the real value of estates and sales value of estates; most of them were sold below their value.



*Non-Muslims auctioning off their furniture to pay for the tax.*

The group which made the highest sales of estates was Jews, the others was respectively Armenians and Greeks. The people who purchase these real estates were Turkish-Muslims entrepreneurs. 67.1% of purchased real estates were bought by the Turks. The possessions of taxpayers in their home were also sold. Their customers were the new rich people coming from Anatolia. Workers were paid for their service but half of their wages were set-off for their debts. Because of the hard plowing work on Kop Pass, elder obligors conspired with young villagers from Aşkale to make them work instead and they paid villagers daily wages in return. Five

thousand were sent there and all were non-Muslims, since the Muslim taxpayers who failed to pay received lighter sentences. Also, there were easiness for payments and tax discounts for the Muslims taxpayers. Although the law stipulated that people over fifty-five years old were exempt from labor service, elderly men, even sick people were sent there. Twenty-one of the people who were sent to the labor camps died there and the Turkish government usurped their wealth and sold it to Turkish Muslims at extremely low prices, paving the way to the creation of some of the contemporary Turkish conglomerates.



*Son Posta, a Turkish newspaper. –The first group was sent to Askale yesterday–.*

The state also confiscated the property of the taxed person's close relatives (including parents, parents-in-law, children, and siblings) and sold it to settle the tax amount, even if the person had been forced into labor service.

## The results of the Wealth Tax

The rigidly-enforced, discriminatory law did not yield the results the government had hoped for. Companies increased the prices of their products sharply to recoup their losses, creating a spiral of inflation that ruined low-income consumers.

However, according to official information, the Turkish government collected 324 million liras (at a time when 1 US dollar was equivalent to 1.20 Turkish lira) through the confiscation of non-Muslim assets. The press allegedly had "anti-minority" articles and reports.

In short, Wealth Tax in Turkey aimed to compose a campaign which tries to shift assets of non-Muslim groups into the hands of the new Muslim bourgeoisie.<sup>23</sup> Furthermore, Wealth Tax was considered as an economical and cultural genocide against minorities which has been criticized by non-Muslim groups intensively. It is completely true that taxes were received unfairly and some Anatolian land lords gained a chance to be a rich tradesman by means of having minorities' properties. Honestly, minorities were taken from trade, thus, purification process against minorities was performed in spite of all reactions. Afterwards, some non-Muslim groups that included about 30000 Jews citizen immigrated to other states reluctantly. Even if Turkey's deteriorated financial status was showed as a main reason of Wealth Tax, it did not symbolized Mustafa Kemal' "nation building policy", that's why; minorities lost confidence, began to approach government with suspicion as an emotional reflex. Eventually, the Second World War period paved the way for various unfair implementations in extraordinary conditions nearly all states. Therefore, Istanbul bourgeoisie and some part of non-Muslim groups were considered potential threat and betrayers by improving classes in Ankara.



*Non-Muslim groups immigrating to other countries.*

The law could not sustain relentless international criticism. Cyrus Leo Sulzberger has written a series of articles in *The New York Times* that criticized the Varnish Tax. After these writings, which were published between 9 and 13 September 1943, the Turkish Grand National Assembly, assembled on 17 September, enacted the law no: 4501. The law has decided that the debts that have not yet been collected have been deleted. Under pressure from the United Kingdom and the United States, it was repealed on 15 March 1944. After the abolition of the law, the minority citizens who were at the labour camps were sent back to their homes. The Turkish government promised to give back the paid taxes to non-Muslims, but this did not happen.

These taxes brought about a permanent demographic change within the minority population. Many people of the minorities, especially the Greek minority, felt that there was no future for them in Turkey and they left their ancestral homes and became refugees in Greece. On the other hand, some, especially from the Jewish community had managed to secrete assets abroad and they were able to restart a reduced and hesitant life in Turkey. The tax also resulted in state confiscation of much minority property in Istanbul, "Turkifying" not only the economy but also the landscape. The 1935 Census records non-Muslims as 1.98% of the population; by 1945, this had fallen to 1.54%.

In addition, the Varlık Vergisi once more demonstrated that being Muslim constituted a significant part of the definition of citizenship in Turkey. As a result, Wealth Tax did not obtain necessary income for Turkey's financial needs, rather, exacerbated economy. Big companies could survive but prices were risen exorbitantly due to meet their loss. Afterwards, Wealth Tax was abolished in the face of big reactions. There were two main aims with Wealth Tax; decrease the prices of goods and reduce the amount of money in market. Tax did not have positive effects on Turkish economy and financial circumstance of country became worse. The prices of real estate especially in Istanbul passed into the hands of Muslim merchants but the most destructive effect on minorities was physiological indeed. Then, the crisis gave a birth to Democrat Party and its rise following years because minorities tend to support Democrat Party because of physiological reasons instead of CHP.

Years after the introduction of the Varlık Vergisi, the political elite of Turkey had difficulties coming to terms with the subject. The historical novel *Salkım Hanım'ın Taneleri* (variously translated as *Mrs. Salkım's Diamonds/Pearls/Beads/Necklace*), written by Turkish author Yılmaz

Karakoyunlu, recounts stories and witnesses of the non-Muslims during the Varlık Vergisi. The novel was soon turned into a film of the same name, *Mrs. Salkım's Diamonds*. Members of parliament, such as Ahmet Çakar (MHP), were outraged at the screening.

## 5. ACTIVITIES

### 5.1. ACTIVITY 1: *The Merchant of Venice*, William Shakespeare

*The Merchant of Venice* is a 16th century play by William Shakespeare in which a merchant in Venice must default on a large loan provided by an abused Jewish moneylender. It is believed to have been written between 1596 and 1599. Though classified as a comedy in the First Folio and sharing certain aspects with Shakespeare's other romantic comedies, the play is perhaps most remembered for its dramatic scenes, and is best known for Shylock and the famous "Hath not a Jew eyes?" speech.

Shylock –A Jewish moneylender in Venice. Angered by his mistreatment at the hands of Venice's Christians, particularly Antonio, Shylock schemes to eke out his revenge by ruthlessly demanding as payment a pound of Antonio's flesh. Although seen by the rest of the play's characters as an inhuman monster, Shylock at times diverges from stereotype and reveals himself to be quite human. These contradictions, and his eloquent expressions of hatred, have earned Shylock a place as one of Shakespeare's most memorable characters.

1. Students read the play *The Merchant of Venice*, by William Shakespeare.
2. Students watch Shylock's monologue in which he reacts to the discrimination that he is subjected to.

<https://www.youtube.com/watch?v=th7euZ30wDE>

3. They empathize with Shylock as a member of minority group in a country and discuss their feelings.

### 5.2. ACTIVITY 2: A literary overview on Wealth Tax

The novel *The pearls of Ms. Salkım* (*Salkım Hanımın Taneleri*), written by Turkish author and ANAP party member Yılmaz Karakoyunlu in 1990, recounts stories and witnesses of the non-Muslims during the Varlık Vergisi.

The book is set during the period of the Varlık Vergisi, where many non-Muslims were forced to pay higher taxes, often in an arbitrary and unrealistic way. The book follows the plight of one family and traces how they were affected by the tax and other policies directed at non-Muslim ethnic minorities.

Nimet and Durmus migrate from Nigde to Istanbul. They move to their fellow townsman Bekir's house. Bekir works as an office boy for Halit. Halit helps Durmus to find a job, but Durmus covets Halit's fortune, mansion and mistress Nefise. In these days Turkish government levies Wealth Tax on the wealthy citizens. Halit has to put his assets on sale in order to pay his wife Nora's tax. Nora is undergoing treatment in a mental institution because of being raped by father-in-law. Since lots of people put their assets on sale to pay the taxes that time, the prices decline. Durmus buys Halit's mansion. Halit's mistress starts living with Durmus. Durmus takes Halit's place just as he dreamed about. Halit cannot pay all of the tax and is sent to a forced labor camp in Askale and dies there while he is trying to run away. At the same time in Istanbul, Nora kills herself.

Students read the novel *Mrs. Salkım's Pearls* by Yılmaz Karakoyunlu and interpret the Wealth Tax implementation at the expense of ruining the social structure.



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