

The Mechanisms for Terrorizing Minorities: The Capital Tax and Work Battalions in Turkey during the Second World War

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Two policies against non-Muslim minorities implemented during the Second World War by the Turkish government are analyzed in this essay: (1) the Capital Tax (*Varlık Vergisi*) implemented as a means of economic destruction of these minorities from November 1942 to March 1944 and (2) the mobilization of minority young men aged 18 to 45 into the so-called work battalions (*amele taburlari*) from May 1941 to September 1942 as a reprise of the work battalions during World War I. The motivations, conditions, and implementation of both antiminority measures are examined and their consequences discussed.

The Capital Tax

The *Varlık Vergisi* constitutes a dark chapter in the history of modern Turkey. It was implemented during 1942–44 under the pretext of controlling the price of goods and preventing accumulation of capital in a few hands, even though the very same government had taken no measures to stop the expansion of a black market and consequent increase of illegal profits in the previous two years. Passed under the pretext of public complaints, this measure implemented a devastating economic destruction policy against non-Muslim minorities through heavy taxation, confiscation of properties, and exile of members of these groups to work camps. The aim was to destroy the economic and cultural base of these minorities, loot their properties and means of livelihood, and, at the same time, “turkify” the economy of Turkey.

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The Varlık Vergisi was in the tradition of the earlier Committee of Union and Progress efforts and had the nature of an “ethnic cleansing whip.”¹ It was entirely political and represented precapitalist implementation of social transformation.

The wartime government under Prime Minister Sukru Saracoglu and President of State Ismet Inonu succeeded in a very devious way to divert criticism against themselves and turn it toward non-Muslim citizens and, through this law, to destroy these minorities economically and culturally in order to promote ethnic homogenization.² In this respect the Varlık Vergisi was aimed especially at such homogenization in Istanbul, the only region in the country where a significant percentage of minorities (Greeks, Armenians, and Jews) remained after the annihilation of non-Muslim groups during the decade of 1913 to 1923 in other parts of Anatolia.³

By implementing this law in an extremely unequal manner between Muslims and non-Muslims, the minorities were selectively targeted. For example, when President Inonu himself paid the tax he was upset, while Fevzi Cakmak, chief of the armed forces, asked himself, “Am I a *giavour* [infidel]?” unable to hide his anger over paying an insignificant sum. Faik Okte, one of the architects of the tax, reveals the real targets of the tax when he recounts that Cakmak complained, “One of my aides came to my office and expressed his disapproval of the fact that he was obliged to pay this tax together with the minority people who are black marketers and merchants.”⁴

Ferit Melen, one of those reformer prime ministers who have always been

1. Tefik Cavdar, *Turkiye Ekonomisinin Tarihi* [The history of Turkish economy] (Istanbul: Imge 2003), 38. The minister of finance of the Committee of Union and Progress, M. Cavit Bey, congratulated those who became rich during the First World War using devious means, saying that they were able to learn how to accumulate capital. This way of thinking continues to exist today. Also see Mete Tuncay, *Elestirel Tarih Yazilari* [Critical history writings] (Istanbul: Liberte, 2005), 199. Tuncay summarizes the process of evolution of Turkish capitalism with these words: “Since there was no accumulation of capital based on the private ownership, state support was used to establish bourgeois capital. However, through this an unethical public tradition was developed surpassing the worse wild period of unscrupulous capitalism.”

2. Ridvan Akar, *Varlık Vergisi Kanunu* (Istanbul: Belge Yayinlari, January 1992), 105.

3. Henry Morgenthau, *Ambassador Morgenthau's Story* (Garden City, NY: Doubleday Page, 1918).

4. Faik Okte, *The Tragedy of the Turkish Capital Tax*, trans. Geoffrey Cox (Kent, UK: Croom Helm, 1987).

key factors in extraordinary situations,⁵ noted that “through Varlık Vergisi all the anti-minority goals were aimed to be realized simultaneously.”⁶ Varlık Vergisi has been one of the country’s most devastating discriminatory practices, exceeded in its impact only by the anti-Jewish pogroms in Thrace in 1934,⁷ the campaign “Citizens Speak Turkish,” and the mobilization of minorities in work battalions in 1941–42.⁸ These political practices were aimed to show the minorities that they did not have a “place” to live in Turkey. To those who still did not understand this message, the pogrom of 6–7 September 1955 was applied in a far more violent way to make them “understand” more clearly the message.⁹ The only choice left to minorities was to leave the country and abandon their properties. Those Jews who wanted to immigrate to the newly established state of Israel had to abandon all their properties in order to receive a permit to leave. The Greek citizens who were “etablis,”¹⁰ according to the Treaty of Lausanne,¹¹ had to abandon all their movable and real estate properties when they were deported in 1964.¹² Many were grateful that they were able to cross the border alive.

One can read the ominous writings of Fazıl Ahmet Aykac in the semi-official state journal *Ulus* in the context of the atmosphere of those times: “We should know that this tax was more than a punishment to those who have not understood their limits; it was a colossal warning for those who dare to forget.”¹³ The events of the night of 6–7 September 1955 can be inter-

5. Ferit Melen was prime minister from March 1971 to May 1972, under the control of the armed forces.

6. Akar, *Varlık Vergisi Kanunu*, 105.

7. See Rifat Bali, *1934 Trakya Olayları* [1934 Thrace events] (Istanbul: Kitabevi, 2008).

8. See Rifat Bali, *Yirmi Kur'a Nafia Askerleri* [The 20 class work soldiers] (Istanbul: Kitabevi, 2008).

9. Speros Vryonis Jr., *Speros Vryonis and the Mechanism of Catastrophe: The Turkish Pogrom of September 6–7, 1955, and the Destruction of the Greek Community in Istanbul* (New York: Greekworks.com, 2005).

10. The Greeks of Istanbul being residents before 30 October 1918 in the Prefect of Istanbul (as the boundaries were defined in a 1912 law) were exempted from the exchange of population agreement under the Treaty of Lausanne (30 January 1923) independent of their citizenship status and were defined as “etablis.”

11. The treaty may be found at wwi.lib.byu.edu/index.php/Treaty_of_Lausanne.

12. See Hulya Demir and Ridvan Akar, *Istanbul'un son günleri* [The last days of Istanbul] (Istanbul: Belge Yayınları, 1994).

13. Fazıl Ahmet Aykac, “Son Kararları Düşünerek” [Thinking of last decisions], *Ulus*, 13 November 1942.

preted as an expression of this mentality.¹⁴ Aykac noted that the Varlık Vergisi was the last point on the path begun in 1915 by the Committee of Union and Progress to sweep Ottoman Turkey clean of non-Muslims.

Sergati, a member of the Jewish minority exiled for not being able to pay the tax placed on him, was unable to afford his exile in Askale and attempted suicide. In a letter left to his wife he expressed clearly the conditions of minorities in Turkey: “I don’t know if we will return to our homes, all the time death above us, please take care of our children and go to a free country; here they will be nothing more than slaves.”¹⁵

Memory of the Varlık Vergisi persists as a festering wound even today. After so many years, the victims do not want to speak about this tax. They have not yet escaped fear of it. For this reason no research work can ever describe the actual level of barbarism of this form of taxation. Neither statistics nor any other kind of numerical analysis can reflect the deep and persistent pain felt by its victims. Consequently, my work concentrates more on the political aspects of the tax.

The Mobilization of the Work Battalions of 20 Classes of Minorities, 1941–42

Before examining the Varlık Vergisi in greater detail, it is necessary to first analyze the mobilization into the work battalions (*amele taburlari*) for what was known as the “20 Classes” of minority youth. During the Second World War, this mobilization constituted a “pruning” and destruction of non-Muslim minorities who were Turkish citizens, with a well known procedure from Turkey’s work battalions from the First World War.¹⁶ The implementation of this practice came from President Inonu (serving from 1938 to 1950), who had never abandoned the mentality of ethnic cleansing held by the Committee

14. Dilek Guven, *Cumhuriyet Donemi Azinlik Politikolari ve Stratejileri Baglamında 6–7 Eylül Olaylari* [Nationalism, social change, and minorities: The events against Turkey’s non-muslim minorities, 6–7 September 1955] (Istanbul: Iletisim, 2005).

15. Rifat Bali, *The “Varlık Vergisi” Affair: A Study of Its Legacy; Selected Documents* (Istanbul: ISIS, 2005), 313.

16. In the work battalions known as *amele taburlari*, minority youth were treated as carriage animals with the purpose of exterminating them. See Morgenthau.

of Union and Progress. Indeed, in his memoirs he does not hide his admiration for the architect of the Turkish genocides during the First World War, Mehmet Nazim.¹⁷

Implementation of 20 Classes mobilization was secret, and even today the relevant official documents justifying the motivation to institute this action have yet to be published. Moreover, the documents of the secret services and of the General Directorate of Security are still closed, while the proceedings of the Republican Peoples Party (RPP, or *Cumhuriyet Halk Partisi*), the only legal party of the time, were screened and censored by the dictatorship of 12 September 1980. Kazim Karabekir in his memoirs makes references to what was said at meetings of the RPP.¹⁸ Some documents, related purely to the implementation of the act, were opened only in 1994.

It is very difficult to explain the mobilization of the work battalions within the framework of capitalist logic. It is impossible to rationalize the grave disruption of the production chain and distribution of goods, under wartime conditions, when the country's economy was already in very difficult straits.

The act of 20 Classes also cannot be explained in terms of security reasons, despite the efforts of Kazim Karabekir at a meeting of the Parliamentary Group of the Republican People's Party to link the issue of the presence of minorities to security in the region of the Bosphorus Straits.¹⁹ It should be noted that minority members were sent to camps near the Bosphorus in Thrace (Hadimkoy and Zekeriakoy) and Omerli and also near the entrance to the Bosphorus in the districts of Gebze and Kandira.

The measure cannot be explained in terms of preventing fifth-column activity. During this time Greece was occupied by the Nazis, and Jews were being annihilated in gas chambers in Germany. Armenian memories were still alive to their genocide at the hands of the Ottoman general staff, a mass murder very much under German influence during the First World War. In this context one could argue that Turkish action against minorities may have

17. Ismet Inonu, *Hatıralar* [Memoirs] book 1, ed. Sabahattin Selek (Ankara: Bilgi, 1985), 40.

18. Kazim Karabekir, *Ankara'da Savas Ruzgarari* (Winds of war in Ankara [World War II discussions in the parliamentary group of the People's Republican Party]), ed. Faruk Ozerengin (Istanbul: Emre, 1994), 18.

19. During the single-party period, political discussions took place in the parliamentary group meetings of the Republican People's Party and the parliament was a puppet instrument, since the members of parliament were selected by the president of the republic.

been a response to requests coming from Berlin. The operation of isolating minorities could have been a response to Nazi suggestions and their own systematic programs of terrible violence. After all, the Germans were allies of Turkey in the dark past and were deeply involved in ethnic cleansing operations that occurred at that time.²⁰

The working conditions of the Amele Taburlari were extremely harsh; one cannot talk of “living conditions.” The hostages were transported in animal wagons and stayed in barracks fit only for animals. A Greek member of the Amele Taburlari, identified as Evlopidis, observed, “We were put into a pit and how can one sleep?” Iso Akkaya, sent to Thrace from Mardin, notes, “Because of the heavy working conditions, some Assyrians in the camp died. We were forced to bury them there. They brought imams for their burial ceremony, and after our protest they found a deacon to read their funeral prayers.” A typhoid epidemic was widespread. There was no hygiene. Prisoners working outdoors in the fields under filthy conditions were constantly beset with illness. Hospitals had little medicine. Sick “soldiers” were lying in tents while working in remote villages. They were deprived of the most basic of amenities, not even a chance to wash themselves. In Thrace, tools for labor consisted of crude picks and shovels. Food was minimal. Because of all these factors, various communicable diseases spread rapidly, with food contamination a problem of epidemic proportions.²¹

The 20 Classes were released from their sentences on 27 July 1942. Vitali Hakko celebrated his emancipation with constrained happiness in the following words: “There is nothing which does not end. My term as a whole was eighteen months. We were pleased indeed. But who could guarantee that after three days we will not be invited again to the army? Nobody! We took the way of return to Istanbul being ‘half happy’ and ‘half constrained.’”²² His suspicions were indeed confirmed three months later by the adoption of the Varlik Vergisi on 11 November 1942.

20. Mihail Rodas, *Πως η Γερμανία κατέστρεψε των Ελληνισμό της Τουρκίας* [How Germany destroyed the Greeks of Turkey] (Athens: New Cycle of Constantinopolitans, 2005). A Turkish translation of the book is being published by Belge Yayinlari in Turkey. This book was written when the author was in exile on Mytilini Island in 1916.

21. Quotes and material are from Ioannis Evlopidis, *Οι Είκοσι Ηλικίες και η Εξορία των Μειονοτήτων* [The 20 classes and the exiling of the minorities] (Athens: New Cycle of Constantinopolitans, 2005).

22. *Ibid.*

The Origins of the Capital Tax

The Varlık Vergisi constituted a continuation of Committee of Union and Progress policy, directed in its minute details against the minorities, aiming to destroy them economically and erase their cultural existence. In a publication of the Department of Military History of the General Staff of Turkey is the following: “Despite the start of the policy of nationalization of the economy in the year 1908, by the Committee of Union and Progress, and the measures of 1915, it is not wrong to mention that the overall power of non-Muslims and foreigners on the Ottoman economy did not decrease. This situation changed after the First World War gradually and especially with the intervention of administrations after the 1930s, with the establishment of the Republican People’s Party through its nationalization policies of the economy.”²³ These words in an official publication confirm the existence of a continuous line of policy from 1908 aimed at the deliberate extinction by state authority of non-Muslim minorities in twentieth-century Turkey.

The Varlık Vergisi tax was implemented against the minorities in a racist and despotic fashion. The amount of taxation imposed on minority members was many times that for Muslim Turks. An authoritative survey of the Varlık Vergisi illustrates this disparity even though the members of the two groups—Muslims and non-Muslims—had comparable incomes. Comparison of the tax paid on the basis of a hundred persons, chosen randomly in Istanbul, shows the results in table 1.

The aim of this tax was the seizure of minority fortunes and the elimination of minorities’ economic power by using grossly discriminatory political means. Hulya Gogercin notes, “The aim was to destroy the minorities, which despite the numerous measures of the past were staying in this geographic space. The program of establishing a national economy and a national bourgeoisie continued as an action against the strong role of non-Muslims in commerce. Noneconomic measures were used to push the minorities out of the sectors of industry, commerce, and services. The Capital Tax appears in front of us as such an act.”²⁴

23. Ali Guler, *Türkiye’deki Gayri Müslimler: Sosyo-Ekonomik durum Analizi* [The non-Muslims of Turkey: Socioeconomic status and analysis] (Istanbul: Publications of General Army Staff Military History and Strategic Studies, 1996), 105.

24. Hulya Gogercin, “Ulus ve Cumhuriyet Gazetelerinde Varlık Vergisi Kanunu” [The capital tax in the newspapers *Ulus* and *Cumhuriyet*] (master’s thesis, Ankara University, 2004), 30.

Table 1

Comparison of the Capital Tax Paid by Groups in Istanbul

<i>National origin</i>	<i>Strength of tax payment capacity/Paid tax</i>
Armenians	232.00 %
Jews	179.00 %
Greeks	156.00 %
Muslim Turks	4.94 %

Source: Office of Strategic Services, “The Capital Levy: A Key to Understanding Current Trends in Turkey” (3 May 1944), in Rifat Bali, *The “Varlık Vergisi” Affair: A Study of Its Legacy; Selected Documents* (Istanbul: ISIS, 2005), 325.

The Varlık Vergisi was to be paid in a few days, and there was no possibility of an appeal. In the event a minority member was unable to pay the imposed tax, his property (movable and real estate) was liquidated. If the money coming from this liquidation was not sufficient to pay the tax, the tax debtors were arrested and sent to exile in eastern Anatolia (Askale) to work in extremely adverse environmental and climatic conditions. More than fourteen hundred persons were sent to exile, among them persons up to seventy-five years old with fragile health. About twenty-four died from this punishment.²⁵

The opposition journalist Sabiha Sertel, who lost her life in exile, describes in her memoirs those being deported to Askale and their experiences there: “The government decided to exile those not being able to pay their tax to Far East Anatolia to Askale. In order to see their transportation conditions, I went to Haydarpaşa train station. The bays were full of people. The women came to bid farewell to their husbands and brothers, and children were crying. Rubbing their hands, the men were running here and there. Also they were friends of those who had promised them that they would find money and release them.”²⁶ Letters arriving from exiled minority members informed the recipients about sleeping in open meadow and fields, in huts and tents, without food, and spending the whole day breaking stones. The law was applied in a Nazi fashion. Saracoglu, Turkey’s wartime prime minister, had learned his lessons well from his bosses Adolf Hitler and Franz von Papen. The way the tax was collected caused many reactions both at home and abroad. News-

25. Sabiha Sertel, *Roman Gibi, 1919–1950* [Like a Roman, 1919–1950] (Istanbul: Cem Yayınevi, 1978).

26. *Ibid.*, 240.

papers, especially in the United States, published many very negative comments about Turkey.²⁷

The Varlik Vergisi was a program left half-done by the first generation Committee of Union and Progress and continued by Unionist Inonu. It also represented a policy to finish what was not fully achieved at Lausanne, to fully get rid of the minorities. And it was also simply a continuation of Unionist tradition. The General Central Committee methods of the Committee of Union and Progress were applied directly in the case of Varlik Vergisi to formulate the law by the parliamentary group of the ruling party and have it approved by the parliament without any debate. The reason behind the country's Law of Deportations was similar, and rooted in the 1915 genocide: an excuse for evacuating military areas, this time using seemingly innocuous reasons such as unfair enrichment during the war, with the aim of annihilating minorities economically and culturally.

The fact that many former Unionists were members of the tax committees shows that the tax was an opportunity to settle old scores against the minorities left from the past. Both the attitude of these old Unionists as members of the committees and their actions to follow the implementation of the law verify this. Those depicted by Okte nullify any other comments: "The day of deportation some old Unionists came and asked me for Sekip Antont and some wanted him to be included in the group exiled, and if they will return in old age or not."²⁸ Okte noted that Suat Hayri Urguplu was imposing his will on all committees.

The decision to implement the Varlik Vergisi was a political one. "To the founders of the Republican People's Party (second generation Young Turks) the establishment of a secularist-laicist nation-state was a fundamental element of their policy, and thus the consequent elimination of any entities, movements, mentalities that were obstacles to this. It was necessary for these entities to not have any distinct character, which was to be achieved at any cost according to these second generation Young Turks."²⁹ There were inspectors who were not able to withstand the hardship of the Capital Tax on

27. On 11 September 1943, the *New York Times* published a critical article by Cyrus L. Sulzberger about the consequences of the Varlik Vergisi, "Turkish Tax Kills Foreign Business."

28. Okte.

29. *Ibid.*, 147.

its victims and thus resigned: “Ihsan Arat who was working at the Fatih Tax Department cannot afford to see the tears and the sufferings of the debtors and asked exemption from his duties in few months. He was replaced by Rifat Fuat.”³⁰ The first functionary who opposed the deportation of the debtors who were unable to pay the tax, even after all their properties were confiscated, was Erem Turkey. He was not listened to. Turkey was disposed of, and Vefik Pirincioglu was appointed in his place.

Varlik Vergisi and the Economy

Since the Varlik Vergisi did not have any sound economic rationale, it naturally did not produce any benefits for the country’s economy. Income from the tax was spent for nonproductive purposes. The government exploited revenue from the tax to preserve its power. The unbalanced national budget for the next two years demonstrated this. Okte, who implemented Varlik Vergisi, indicated that real estate properties came up for sale through foreclosure procedures because of black market conditions and lack of goods, then were purchased from the state (after the prearranged auction procedures) at lower prices than normal by the new owners, and then sold to third parties at an excessively high price; this is an official confession that the Turks and Muslims exploited tax revenues for unfair profiteering. Here we see the similarity with the views of a Unionist official who believed that accumulation of capital by Muslims and Turks — by means fair or foul — was of paramount importance for Turkish development. This rendered nonsensical the argument that non-Muslims were the source of illegal profiteering that had to be curbed by draconian taxation, since the Varlik Vergisi was hardly an economic vehicle for redistribution of wealth in the Turkish economy. Surely non-Muslims no longer had any strength to pursue unfair profits. Despite the fact that, because of industrial production and services, there was a 38 percent rise in government expenditures and 3.5 percent national income increase even as revenues decreased by 8 percent in volume,³¹ and despite the availability

30. Ibid.

31. Korkut Boratav, *Türkiye İktisat Tarihi: 1908–1985* [Economic history of Turkey: 1908–1985] (Istanbul: Imge, 2004), 85.

of goods, prices remained high because of these confiscations.³² This shows that Muslim traders continued to operate for unfair profit.

At the same time, in spite of financial difficulties, the celebrations for statues honoring the inauguration of Inonu as national leader continued. The budget of 1943 included funds of two hundred fifty thousand liras for the construction of the Ataturk monument. Meanwhile, the government did not hesitate in creating collaborators for its crimes. In order to ensure the support and legitimacy of its harsh Varlik Vergisi measures among bureaucrats and public administrators, new clothing and an additional salary were distributed to them as gifts. Senior officials of the regime were also getting their share of the spoils in the form of resorts; homes in the neighborhood now named Namik Kemal (old name, Saracoglu houses) were constructed during this era.

Varlik Vergisi as Economic and Cultural Genocide

The implementation of Varlik Vergisi includes all the elements and process methods of genocide:

Opportunism: Weak groups were targeted under wartime conditions.

Planning: As described, there was a long-standing plan of the Unionists to homogenize Anatolia as purely Turk, and the old Unionist group (Inonu, Saracoglu, Ferit Hamal, and others) planned the mobilization of work battalions to terrorize minorities.

Scope: The goal was the total eradication of minorities through bankruptcy and confiscation of their properties.

Organizational structure: The Republican People's Party and the information channels of the Muslim-Turk bourgeois merchants worked together.

Destruction of groups: Identity groups were targeted by tax collection departments, the Republican People's Party, the merchants union, and mayors.

32. Sait Çetinoğlu, *Varlik Vergisi—Ekonomik ve Kültürel Jenosid* [Capital tax: An economic and cultural genocide] (Istanbul: Belge Yayinlari, 2009). This book includes the list of all the newspapers published in 1943–44 announcing the auctions of confiscated properties and real estate of minority members. It should be emphasized that any archive related to Varlik Vergisi is closed in Turkey.

Methods and techniques: Press accounts meant to terrorize minorities and the concentration camps of forced labor were used against minority groups.³³

The proof of the effects of the Varlık Vergisi was the collapse of the cultural existence of minorities and the lowering of their education level. The minorities faced serious problems of survival because of the misery they suffered. This also affected the education of their children, non-Muslim families being unable to send their families to school. Most non-Muslim students were forced to leave their schools. Because of the economic disaster brought about by the imposition of Varlık Vergisi, the younger generations of minorities suffered immensely and their access to education was severely hampered. This, in turn, caused cultural decline and adversely affected the level of education of young children *and* of the minorities as a whole.

Varlık Vergisi incorporates all the material and ethical elements of the United Nations definition of genocide as found in the Convention on the Prevention and Punishment of the Crime of Genocide of 1948. This is so because Turkish official action against minorities was “committed with intent to destroy, in whole or in part, a national, ethnical, racial or religious group.” The convention specifically mentions as genocidal commandeering the means of production of minorities and their livelihood as well as exiling some of them to forced labor camps, crimes related to “deliberately inflicting on the group conditions of life calculated to bring about its physical destruction in whole or in part.”³⁴

The Scope of the Tax

The scope of the Varlık Vergisi was well known by its architects. Former prime minister Saracoglu did not hide the fact that the tax not only extended to the annihilation of the minorities but went well beyond that. In a speech he delivered in his native city, Odemis, he asserted, “We established this tax

33. Ridvan Akar, *Askale Yolculari* [Travelers to Ashkale] (Istanbul: Belge Yayinlari, 2000), 9.

34. Convention on the Prevention and Punishment of the Crime of Genocide, adopted by Resolution 260 (III) A of the United Nations General Assembly on 9 December 1948, www.hrweb.org/legal/genocide.html.

to promote the Turkish merchant. When I was walking in Istanbul I was seeing everywhere very glamorous minority shops,”³⁵ words that reveal an envy that resulted in the extinction of minority commerce. They openly show his inability to exhibit even a modicum of tolerance toward minorities and betray not the slightest reservation about the planned economic and cultural extermination of them. *Varlık Vergisi* was a political decision designed to loot the economies and savings of the minorities and to seize their real estate with the aim that these possessions change owners. Above all, the aim was that of an economic and cultural genocide of the non-Muslims.

In the years of the tax, the health problems of people were very serious, but the furniture and medical instruments of minority medical doctors were also confiscated. The expulsion of minority lawyers who did not pay taxes to their respective bar associations and the imposition of high taxes on minority hospitals lead one easily to conclude that the tax’s purpose was not the collection of money but the extermination of minorities in a specific region.

The assertion by Okte that real estate sold after confiscation covered only 1 percent of the tax indebtedness illustrates the political scope of the tax. Reviewing the catalogues of the confiscated properties—by collecting the advertisements of auctions in newspapers of that time—Okte presents information that leads one to marvel at the colossal size of this genocidal operation.³⁶

It is important to emphasize the fact that in order to collect only 1 percent of the tax the entire real estate property of the non-Muslim properties was confiscated. The message was understood very well by minority members: that they would be expelled en masse from this geographic region or would be deported, as happened in 1964.

Okte, the main actor in implementing the tax law, hoped that one could find an author who could describe the images resulting from the law: “Only a very able pen can transfer to paper how the men who never cried before in their life were crying, the screams and wails of the women and the children

35. Muhammet Guclu, “*Varlık Vergisi Kanununun Cıkarılması, Uygulanması, Kaldırılması ve Sonuçları*” [The issuing, implementation, and abolition of the capital tax law] (master’s thesis, Aegean University, Turkey, 1990), 27.

36. Okte, 233.

losing their homes. Only such a pen can describe how the fortunes created with intense work of many years were destroyed with a thunderstorm-type hit, how they were losing everything and were trying to feed their children . . . which were left on the streets, the despair and sadness in their eyes when they were exiled to Askale.”³⁷

The Conditions in Exile and the Work Camps

Taxpayers unable to pay their imposed tax were to be exiled, from 27 January 1943 onward, to the work camps at Askale.³⁸ Of the 1,869 debtors sent to these forced labor camps, 21 lost their lives, or 1.5 percent of those deported.³⁹ The number of related deaths was much higher, since many returned from exile in worse physical and/or mental condition than before. Although religious and national identities of those who died were different, the funerals carried out by the exiled minority members had commonalities.⁴⁰ The exiled put the bodies of the dead onto a wide piece of wood and then buried them in the fields, placing a paper with the name of the dead in an empty bottle above the grave. There was no priest. Someone present would serve as priest and read a prayer.⁴¹

What a pity that we do not know the names of all of the victims of Askale, only Kamhi, Elyaziar Romano, Konstantindi, Iosif Topaloglu, Girogo Topaloglu, Isaak Antoniadi, Konstantinos Iatrou, and Delioglu, which reveals a very bitter truth. Nobody remembered all of the victims of the work battalions, so we do not know most of their names. The government assumes these deaths were “natural.” In the case of four victims exiled from Izmir

37. *Ibid.*, 143.

38. Office of Strategic Services, “Experiences in a Turkish Concentration Camp,” NARA Records of the Research and Analysis Branch Office of Strategic Services (Regular Series) 1941–1945, document No.65.628, in Bali, *The “Varlik Vergisi” Affair*, 313.

39. Hellenic Foundation of Historical Studies, ΣΤΗΝ ΕΞΟΠΙΑ Ερζερούμ/Ασκαλε [In exile: Erzurum/Ashkale], ed. Irini Sarioglou (Athens: Hellenic Foundation of Historical Studies, 2009). See also the diary of Konstantinos Kiourktsoglou on the work camps of 1943, *The Exiled*, www.idisme.gr/en/documentaries_details.php?1.

40. Γιώργος Χατζηδημητριάδης. Ημερολόγιο Εξορίας [Giorgos Chatzidimtriadis: The diary of exile-erzerum, 1943], ed. Ayhan Aktar, trans. Turkish to Greek Niko Stauridi and Anthi Karra (Athens: ESTIA, 2010).

41. See Boratav; Çetinoğlu.

who died in Askale, the state argued that they were never exiled. Is it possible to assume the death of these four is natural? When Anton from Devrek-Zonguldak learned of the tax he must pay, he had a heart attack and died suddenly.⁴²

The Return of the Exiled to their Homes and the Abolition of the Varlik Vergisi

On 2 December 1943 the Turkish prime minister issued an order stating that henceforth the work of those people who had been exiled for nonpayment of the tax could be carried out near their families and working places. After this order the debtors who had been sent to forced labor were released. However, from newspapers of the time one can see that implementation of Varlik Vergisi continued unabated, despite the freeing of the debtors. Confiscations and auctions were continuing. Toward the end of 1943 the newspapers were full of announcements of auctions of movable and real estate properties. The auctions continued even on the day of the law's annulment.

The speech of Landowner Minister Emin Sazak during the parliamentary session terminating the law was presented in the newspaper *Tasvir-i Efkar* as follows: "Many debtors run to pay their taxes. Others did everything not to pay their taxes. The government can forgive with this law the debtors who are rich and prosperous. However, in view of the people these are criminals and dangerous, as they are traitors to our country. One day the nation will take revenge." Ridvan Akar depicts the further words of Sazak as follows: "Even though this law forgives these people who had to be expelled out of the nation, the government has not taken the necessary measures but the nation will take its revenge. They will lynch them or I don't know what will happen."⁴³ The words of Sazak were a prelude to the looting that followed on 6 and 7 September 1955. Even on the day of the abolition of the law the threats were not forgotten.

The annulment of the Varlik Vergisi was accepted with 310 favorable votes and 1 vote against on 15 March 1944. However, even on that day the publi-

42. I obtained this information from the Armenian Gazaros Arslangil, during discussions he conducted on the history of work battalions, 24–25 May 2008.

43. Akar, *Askale Yolculari*, 158.

cation of auctions was still evident in the newspapers. The sales continued. Since no corrective publications in the newspapers can be found, we may conclude that sales were continuing even after the law was no longer in effect. The movable and real estate properties now being confiscated simply passed to the ownership of the state, without anything being said about the return of them to their rightful owners.

Epilogue

Haik Ertakcian returned sick from the work battalion of 20 Classes. He owned a shoe shop at Karakoy. A very high Varlik Vergisi was imposed on him. Suffering from cancer and lying in bed, he was not able to defend himself, and the authorities confiscated his shop and all his property, leaving only a bed for him. Two days after the confiscation, Haik told his wife: “Please go to the church of Saint Antuan and pray for the misery that has befallen on us and afterwards go and buy a chicken as my soul is tempting it.” After praying, his wife returned home with the chicken and found Haik lying dead in his bed. As soon as she went to church Haik killed himself by opening the gas supply tap, which was accessible because the oven itself had been confiscated.⁴⁴

44. “L. C.,” an Armenian, recounted this story to me in 2008. Despite living in France, she still does not want to have her name published. She is a niece of Haik Ertakcian.