

Building Sovereignty by Financial Legislation Rather Than a Constitution: The Case of Turkey (1920-1924)

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ABSTRACT

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This study deals with the constitutional role of financial laws in the establishment of Turkey as a sovereign state. A legalist point of view considers the text of the constitution as constitutive, and the mainstream legal doctrine foregrounds the 1921 Constitution, the 1923 amendment and the declaration of the republic. However, the financial laws adopted by the Turkish Grand National Assembly (TGNA) between 1920 and 1924 not only neutralized the Istanbul government and ended the Ottoman state, but also eliminated local governments and made the TGNA the dominant power over the land of Turkey. In this case, it was concluded that, compared to the constitution, the financial laws adopted in the establishment process of the Turkish state played a more concrete and effective role in the construction of sovereignty.

Keywords: Sovereignty, Emergence of modern Turkey, History of

Turkish Constitutionalism, state building, financial legislation.

ÖZ

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Bu alıřma Türkiye'nin egemen bir devlet olarak kuruluşunda mali kanunların üstlendięi anayasal rolü konu almaktadır. Hukukçu bir bakıř açısı anayasa metnini kurucu nitelikte kabul etmekte ve ana akım hukuk öğretilerinde 1921 Anayasası 1923'te yapılan ve cumhuriyetin ilan edildięi deęişiklik ön plana çıkarılmaktadır. Ne var ki 1920-1924 yılları arasında Türkiye Büyük Millet Meclisi (TBMM) tarafından kabul edilen mali kanunlar, bir yandan İstanbul hükümetini etkisiz hale getirerek Osmanlı devletini sona erdirirken, öbür yandan da yerel iktidarları saf dıřı bırakmış ve TBMM'yi Türkiye ülkesi üzerinde egemen güç haline getirmiştir. Bu durumda, Türkiye devletinin kuruluş sürecinde kabul edilen mali kanunların, egemenlięin inşasında anayasadan daha somut ve etkili bir rol oynadıęı sonucuna varılmıştır.

Anahtar Kelimeler: Egemenlik, Modern Türkiye'nin Doğuşu, Türk Anayasa Hukuku Tarihi, devlet inşası, mali mevzuat.

Introduction

Around a hundred years ago, on January 20 1921, a revolutionary assembly, TGNA, drafted a constitution (*Teřkilatı Esasiye Kanunu/Basic Establishment Law*), which is recognized as the legal text that established the Turkish State.¹ This law enshrined the idea that the sovereignty belonged to the nation, and this power would be exercised by the TGNA. From a constitutional point of view, this was undoubtedly a revolution in terms of sovereign power. However, the limited text of the 1921 Constitution was silent on the legitimacy of the Ottoman dynasty and Ottoman institutions in İstanbul. Moreover, it was not until 1924 that a new constitution was drawn up and the 1876 constitution was explicitly repealed. Likewise, there was uncertainty over the scope and dimensions of the relationship to be established between local governments and TGNA. Therefore, it is important to clearly explain the legal basis for the construction of sovereignty in this period.

¹ For the English translation see Aylin Aydın, *Constitution of the Republic of Turkey, January 20, 1921*. https://heinonline.org/HOL/COWShow?collection=cow&cow_id=424 (Accessed: 21 October 2023).

This explanation can be made by taking into account the constitutional role of financial structuring, because financial laws about the allotment of public revenues often present a starker truth than the constitution.² Indeed, taxation makes the existence of the state possible,³ and has visible effects on power-building and the shaping state-society relations.⁴ Considering that the TGNA liquidated the Ottoman Empire and established the Turkish nation in its place in a process of transformation, it is more important to analyze the financial legislation than either constitutional texts or political discourses.

From the point of view of states in a succession relationship, the successor state destroys the predecessor state by taking over its financial capabilities; likewise, the seizure of financial powers also ensures the transfer of the authority of the power holders in the periphery to the power in the centre. In the 1920-1924 period, both types of reconstruction took place simultaneously in Turkey. The TGNA government not only transferred the powers of the Ottoman rule to its successor, namely Turkey, but also concentrated the powers of local organisations in the centre, and liquidated all rival financial powers.

As a matter of fact, the establishment of the sovereignty of the Turkish state was realized not with the Constitution of 1921, but with a legislative activity that started after the TGNA was convened on April 23, 1920 and continued until 1924. Throughout this period, financial legislation was put in place that set in motion the process of transformation from the multinational Ottoman Empire into a nation-state Turkey, through changing the constitutional regime from a monarchy into a republic, thus creating a new society. In this context, this article focuses on the financial legislation on which the Turkish state built its sovereignty, and deals with the following research question: in this period, which aspects of the financial laws led to the constitutional establishment of sovereignty?

The primary sources of this paper are the open or confidential meeting minutes of the TGNA, the legislative process in general and, in particular, the financial laws. In this context, data were collected on the financial legislative activity from April 23, 1920, when the TGNA was opened, to April 20, 1924, when the 1924 Constitution was adopted. The financial activity relating to these data were classified according to their functions and discussed in a

² J. A. Schumpeter, 'The crisis of the tax state', in *J. Schumpeter The Economics and Sociology of Capitalism* (ed.) R. Swedberg, Princeton University Press, 1991, pp. 100-101.

³ *Ibid*, p. 108.

⁴ Deborah Brautigam, Introduction: taxation and state-building in developing countries in *Taxation and State-Building in Odd-Helge Fjeldstad, Deborah A Brautigam and Mick Moore* (eds), *Developing Countries Capacity and Consent*, Cambridge, 2008, p. 4.

descriptive manner. For this, firstly, (1) the scope and context of the sovereignty problem will be determined. Then it will be possible to reveal the functions of financial laws that disabled (2) the Istanbul government and (3) the Ottoman dynasty. Afterwards (4), attention will be drawn to the liquidation of local powers by means of financial laws. The final stage (5) will show the amendments to the law that remove the financial barriers that restrict the numbers of those having sovereign authority.

The Problem of Sovereignty

The problem of sovereignty in the Ottoman land began with defeat in the First World War, the signing of the Armistice of Mudros in 1918, and the subsequent occupation of Anatolia by Allied Forces. In the face of the passive attitude of Sultan Vahdettin and the government in Istanbul, active resistance was initiated throughout the country, in the forms of local congressional governments (*yerel kongre iktidarları*) and the Defense of Rights Societies (*Müdafaai Hukuk Cemiyetleri*). Since the Ottoman army was demobilised in accordance with Mudros, the resistance took the form of a guerrilla-type national forces (*Kuvayı Milliye*) with taxes collected and seizures at the local level.⁵

Upon the occupation of the Ottoman capital, Istanbul, on 16 March 1920 and the dissolution of the lower house of the Ottoman Parliament (*Mebusan Meclisi*), the resistance leader in Anatolia, Mustafa Kemal Atatürk made a call to convene an assembly with extraordinary powers in Ankara.⁶ This call resulted in the TGNA being composed of two sources. Part of the Assembly comprised members (92 of 169) of the last Ottoman Parliament,⁷ including its chairman. The rest were determined by elections in which the Defence of Rights Societies dominated.⁸

In this respect, the TGNA had two sets of collocutors, who could be defined as both its predecessors and rivals. The former was the Ottoman State, as the Sultan and the central (Istanbul) government formed the front against the national resistance effort in cooperation with the invading Allied Powers, even though its parliamentarians had joined the TGNA, while the latter, local organisations that initiated the resistance, either totally refused to recognise the

⁵ Bülent Tanör, *Türkiye'de Kongre İktidarları*, Yapı Kredi Yayınları, İstanbul, 2016, p. 268.

⁶ *Atatürk'ün Tamim, Telgraf ve Beyannameleri*, Atatürk Kültür, Dil ve Tarih Yüksek Kurumu, Ankara, 1991, p. 280.

⁷ Ahmet Demirel, *İlk Meclisin Vekilleri*, İletişim Yayınları, İstanbul, 2017, p. 68.

⁸ Mete Tunçay, *Türkiye Cumhuriyetinde Tek Parti Yönetiminin Kurulması*, Yurt Yayınları, İstanbul, 1981, p. 41.

TGNA, or resisted surrendering their financial powers to it. Therefore, the TGNA government was forced to engage in a struggle against both fronts to establish its state, Turkey, and, for this purpose, eliminate its rivals by appropriating the financial powers of both Istanbul and local governments. As explained below, seizing financial powers would also mean establishing sovereignty by eliminating rivals.

As of 1918, due to the decisive defeat and following occupation, the Ottoman government lost all authority, and the country fell into a power vacuum (interregnum) period.⁹ In fact, Ahmet Ferit Tek, the first Finance Minister of TGNA government, likened the results of the occupation of Istanbul to the separation of the state's head and body.¹⁰ The TGNA government filled the vacuum as the new head of this bureaucratic body.¹¹ Although this process was guided by clearly-defined laws, the political discourse and the symbolic financial acts proceeded with less clarity.

Chronologically, the political discourse and legislative activity in the TGNA regarding Ottoman sovereignty could be divided into two phases. The first includes building a new centre of government in Ankara that would replace the Istanbul administration without any direct hostility against the Sultan. Indeed, right after convened, TGNA declared loyalty to the captured sultan by occupiers and gave an oath to salvation.¹² On the other hand, in this phase, the financial laws that were made naturally conflicted with the interests of the occupation forces, and, since Istanbul was under occupation, the TGNA was the only authority in a position to make these. However, in the second phase, after the military victory over the Greek army in 1922, the TGNA directly targeted the dynasty and Ottoman institutions in Istanbul, liquidating their financial powers.

Seizing the Financial Powers of the Ottoman Government

The legitimacy sources of the Ottoman Empire were sought to be transferred to the TGNA government with the ambivalent discourse in the first period. In this regard, the TGNA government embraced the Ottoman laws,¹³ thereby the new structure formed in Ankara presented a continuation of the

⁹ Tarık Zafer Tunaya, *Türkiye'de Siyasal Partiler*, Hürriyet Vakfı Yayınları, İstanbul, 1988, p. 7.

¹⁰ *TBMM Zabıt Ceridesi (TBMM ZC)*, Term 1, Volume 3, Legislative Year 1, Session 43, 3 August 1920, p. 76.

¹¹ Zeki Sarhan, *Kurtuluş Savaşı'nda İkili İktidar*, Kaynak Yayınları, İstanbul, 2000.

¹² *TBMM ZC*, Term 1, Volume 1, Legislative Year 1, Session 3, 25 April 1920, p. 60.

¹³ *TBMM ZC*, Term 1, Volume 1, Legislative Year 1, Session 3, 25 April 1920, p. 60.

Ottoman State.¹⁴ The discourse developed by the Finance Minister, Tek, directed political hostility specifically towards the Istanbul government, and, not the Sultan, on the grounds that he was captive under occupation, and his will was crippled.

Although no money was allocated, the abandoned lands of the empire continued to appear in the budget. For example, in the 1920 fiscal year budget, the Interior Ministry allowance included the salaries of the Egypt commissioner, even though no money was allocated.¹⁵

The TGNA government also continued a stamp tax imposed by the Ottoman Sultan's order (*irâdei seniyye*) for the construction costs of that the Hejaz railway. Notwithstanding that the Hejaz stamps ran out towards the end of 1920, the railway was no longer within Ottoman lands. However, to save revenue, the Ministry of Finance continued the production of stamps with the phrase 'Ottoman State', as before. The only difference in wording between the old and the new stamps was the term for the Ministry of Finance; the term *Vekalet* replaced *Nezâret*, used by the Ottoman Government.¹⁶

In addition, the TGNA implemented the Ottoman Constitution of 1876 in terms of financial powers and had the manner of functioning of the Ottoman Parliament. Due to the Article 99 of Ottoman Parliamentary Rules of Procedure, the bills regarding the imposition and abolition of taxes enacted by open vote. Also, the fiscal commissions of the Ottoman Parliament, including the Budget Commission (*Muvazenei Maliye Encümeni*) and the Financial Legislation Commission (*Kavanini Maliye Encümeni*) were adopted. In addition, the implementation of the budget adopted by the last Ottoman Parliament for March and April 1920 was extended until a new budget was adopted. Thus, from 23 April 1920, the meeting date of the TGNA, to 30 September 1920, when the first provisional budget was adopted, the last Ottoman budget was implemented. In this practice, however, it was ensured that the Minister of

¹⁴ 'As you know, it is not a government in Ankara established in the form of a tribe whose organization did not contain any laws before. Previously, some laws were enacted to regulate the Ottoman administration, and unless those laws are amended or repealed by your general assembly, it is a duty to implement every part of them.' *TBMM ZC*, Term 1, Volume 8, Legislative Year 1, Session 158, 27 February 1921, p. 471; *The Ottoman State does not have a National Assembly apart from the current Assembly, and it does not have a separate administration apart from the current deputies here*, p. 578.

¹⁵ *TBMM ZC*, Term 1, Volume 8, Legislative Year 1, Session 155, 22 February 1921, p. 363. It is possible to say that such symbolic attitudes are more of a bargaining tactic for the possible peace negotiations. This situation shows that a utilitarian purpose was often pursued in the use of financial symbols and institutions of the Ottoman State.

¹⁶ *TBMM ZC*, Term 1, Volume 6, Legislative Year 1, Session 103, 27 November 1920, p. 72.

Finance, and the provincial financial bureaucracy, previously controlled by the Istanbul government, was now subordinate to the TGNA government.

Despite this continuity relationship with the Ottoman rule regarding discourse and some superficial resemblances, legislative activity followed a course that eliminated Ottoman sovereignty from the very beginning, transferring it to the new power. The day after the TGNA was convened, it took over the taxation authority of the Ottoman State. Indeed, a tax law was the first passed by the Assembly.¹⁷ The rate of the Sheep (*Ağnam*) Tax, applied for centuries, was to be determined by law by the TGNA for the year 1920.

More importantly, on June 7 1920, the TGNA invalidated all legal acts of the Ottoman government, and made itself the sole approval authority under the Law on the declaration of the nullity of all contracts, concessions and others made by the Istanbul Government since March 16 1920.¹⁸ According to this law,

‘from the date of the occupation of Istanbul, all treaties, contracts and conditions, official decisions, privileges are given, waivers, transfers and licenses of mines, which have been or will be concluded by the Istanbul (government), without the approval of the Grand National Assembly (...) deemed null and void’.

However, this was not only a simple mining licensing issue. This first law, which revealed the nationalist and pro-independence stance of the TGNA, also formed a constitutional basis. So much so that, according to Article 77 of the Lausanne Peace Treaty, this regulation would be accepted by the Allied States, and, from then on, the validity of all contracts and arrangements duly concluded with the Istanbul Government after the occupation of İstanbul (16 March 1920) was subject to TGNA approval.¹⁹ Thus, in terms of international law, the legitimacy of the sovereignty established by the TGNA began to be recognised from the occupation of Istanbul, the capital of the Ottoman Empire.

The laws that followed became clearer indications of the new state structure to be established along this nationalist line. They were used to legally frame the *de facto* confiscation of foreign resources for the construction of a new state. The day after the opening of TGNA, Atatürk stated that, to avert division and collapse, it was necessary to directly take over the institutions of the

¹⁷ Ağnam Resmi Kanunu, Law no 1, Enacted on 24 April 1920, Ceridei Resmiye, 07.02.1921/1.

¹⁸ 16 Mart 1336 Tarihinden İtibaren İstanbul Hükümetince Akdedilen Bircümle Mukavelat Uhudat ve Sairenin Keenlemeyekun Addi Hakkında Kanun, Law no 7, Enacted on 07 June 1921, Ceridei Resmiye, 07.02.1921/1.

¹⁹ Treaty of Peace, signed at Lausanne, July 24 1923, 28 LNTS 11.

government to save the nation.²⁰ But, even before this date, on 18 March 1920,²¹ on behalf of the Representative Committee (*Heyeti Temsiliye*),²² he had sent a telegram to local officers and ordered them to seize the accounts of the Ottoman Bank, the Public Debt Administration (*Dıyunu Umumiye*) and the Tobacco Monopolies (*Reji*) Administration, which were the financial representatives of foreign interests. The Ottoman Bank was managing Ottoman fiscal policy and acting as a general cashier for government revenues,²³ the Public Debt Administration was an authorised institution that collected some tax revenues on Ottoman land on behalf of the government and distributed them to foreign creditors in return for debts. The administration used its privilege in the tobacco market with the Monopolies, which was later established with the partnership of the Ottoman Bank.²⁴ Thus, these bodies, whose privileges were given in return for loans to the Ottoman State, were forced, temporarily, to give their income to the TGNA treasury.

Therefore, the Representative Committee's decision was not an ordinary confiscation, but an indicator of a nationalist and pro-independence political agenda, which would later be grounded in terms of both national and international law. Later, through the 1920 budget law, this *de facto* seizure was converted into a legal remedy. According to Article 21, the Public Debt Administration continued to operate under the Ministry of Finance, and regularly delivered the collected funds to the TGNA Ministry of Finance cashier with a receipt. Article 22 regulated a similar status for the Tobacco Monopolies. On the other hand, both seizures were temporary, and the final status was suspended until a future peace conference.²⁵ At the end of the war, this problem was resolved in terms of international law with the Lausanne Peace Treaty's financial provisions, which was one of its most comprehensive

²⁰ TBMM ZC, Term 1, Volume 1, Legislative Year 1, Session 2, 24 April 1920, pp. 30-31.

²¹ *Türk İstiklal Harbi - VII İdari Faaliyetler*, Genelkurmay Harp Tarihi Başkanlığı Yayınları, Ankara, 1975, pp. 52-53.

²² The Representative Committee was formed in 1919 at a revolutionary congress convened in Erzurum to fill the authority vacuum in Anatolia. It was the executive organ of the independence movement, of which Atatürk was president until the TGNA convened: Standford Shaw, *From Empire to Republic Volume II*, Türk Tarih Kurumu Yayınları, Ankara, 2000, p. 700.

²³ The Ottoman Bank was managing Ottoman fiscal policy and acting as a general cashier for government revenues, Stefanos Yerasimos, *Az gelişmişlik Sürecinde Türkiye*, Gözlem Yayınları, 1975, p. 993.

²⁴ Donald C. Blaisdell, *Osmanlı İmparatorluğu'nda Avrupa Mali Denetimi: Dıyunu Umumiye*, Doğu Batı Yayınları, 1979, pp. 13-15; 108. Parvus Efendi, *Türkiye'nin Mali Tutsaklığı*, May Yayınları, 1977, p. 40-41.

²⁵ TBMM ZC, Term 1, Volume 8, Legislative Year 1, Session 159, 28 February 1921, p. 541.

sections. The public debts of the Ottoman State were partly undertaken by Turkey, and the money confiscated in this period was also included in the debt repayment plan.

Another aspect of the state building process through financial manners was the establishment of a customs regime. The adoption of the customs law brought the relationship with the Ottoman government in Istanbul to a new dimension, as well as a manifestation of sovereignty for the Allied Powers. After the First World War defeat, on January 12 1919, the Ottoman Government repealed the Customs Law dated 11 April 1918 by a decree.²⁶ Nevertheless, the government presented a bill to the TGNA that increased the customs tax rate, as if the law was still in effect. The most interesting point was discussions of whether customs duty would be applied to goods coming from Istanbul. The Minister of Finance stated that, due to the occupation, the documents drafted by the Istanbul authorities were not reliable.²⁷ This view was also adopted by the TGNA, and although it was stated in the text of the law that there should be a five-fold increase only in the customs tax for imported goods, in fact, the practice of levying customs duty for goods from Istanbul was also adopted.²⁸ The inevitable result of this practice was the legal separation of TGNA and Ottoman territories.

Since no decision was taken yet regarding the liquidation of the Ottoman State, the next law,²⁹ discussed a few months later, was about the controversial topic of the customs regime. Although the terms ‘Ottoman land’ and ‘TGNA territory’ were proposed to determine the territorial boundaries of the customs regime, the expression ‘goods from foreign countries’ was chosen to avoid controversy.³⁰ Indeed, rather than determining which territory was under whose sovereignty, it was assumed that the country as a whole belonged to the TGNA and that the unrecognised Istanbul government was in the occupied part of this country.

²⁶ 29 CumadelaHira 1336 tarihli Gümrük Kanununun Tehir-i Meriyeti Hakkında Kararname: *Düstur* Series 2, Volume 10, p. 105.

²⁷ *TBMM ZC*, Term 1, Volume 1, Legislative Year 1, Session 40, 28 July 1920, p. 393.

²⁸ Gümrük Resminin Beş Misline İbلاغına Dair Kanun, Law no 8, Enacted on 28.07.1920, Ceridei Resmîye, 14.02.1921/2.

²⁹ Gümrük Tarifesiinin (B) ve (D) Cetvelleri Hakkında Kanun, Law no 122, Enacted on 07.05.1921, Ceridei Resmîye, 18.05.1921/15.

³⁰ *TBMM ZC*, Term 1, Volume 9, Legislative Year 2, Session 16, 04 April 1921, pp. 352-353.

The third law on the custom regime was intended to nullify the Ottoman government's decree repealing the Customs Law.³¹ This short-text law repealed the decree dated 12 January 1920 that abolished the Customs Law dated 11 April 1918, thus reinstating it, but had no significant consequences because the law was already applied by the TGNA Government. Hasan Fehmi Ataç, the presenter of this bill and, later to become the Minister of Finance, stated that the occupying Allied Powers first demand to the Ottoman government was to abolish the Customs Law.³² Therefore, by enacting such a law unanimously, the TGNA was not only implementing a financial regulation, but also a sending the Allied States a clear message regarding sovereignty.

What about the Ottoman bureaucracy? After the resignation of the Istanbul government on 4 November 1922, the TGNA government immediately prepared a memorandum to take over the city. In this respect, ministries in İstanbul were dissolved, their fixtures seized and transferred to the ministries in Ankara. The government, however, decided to continue to pay these unemployed civil servants' salaries after the closure of the (İstanbul) governmental offices.³³ Due to the cosmopolitan structure of the city at that time, and the fact that the Allied States' armies had not yet evacuated, the TGNA adopted this decision in order to maintain its authority.³⁴ Thereupon, two additional budget laws were enacted to give the necessary permission for salary payments.³⁵ It was not until the following year that the future of the salary and pension rights was determined by law after the authority of TGNA was ensured.³⁶ Thus, part of the Ottoman bureaucracy was taken over, and the remaining part liquidated by the TGNA government. Here, a more interesting

³¹ Gümrük Tarife Kanununun Temini Mer'iyeti Hakkında Kanun, Law no 165, Enacted on 17.01.1921, *Kavanin Mecmuası Volume* 1, p. 192.

³² TBMM ZC, Term 1, Volume 14, Legislative Year 2, Session 112, 17 November 1921, pp. 243-245.

³³ TBMM ZC, Term 1, Volume 24, Legislative Year 3, Session 136, 11 November 1922, pp. 464-467.

³⁴ The negotiations in the confidential hearing went quite controversial to take over Ottoman civil servants and continue to pay their salaries. *TBMM Gizli Celse Zabıtları (TBMM GZC)*, Term 1, Volume 3, Session 136, 11 November 1922, p. 1032.

³⁵ Üç Milyon Lira Avans İtasına Dair Kanun, Law no 285, Enacted on 9 December 1922, *Kavanin Mecmuası Volume* 1, p. 333; İstanbul Avans Kanununa Müzeyyel Kanun, Law no 296, Enacted on 13 January 1923, *Kavanin Mecmuası Volume* 1, p. 345.

³⁶ Mücadeleli Milliyeye İştirak Etmiyen ve Hududu Milli Haricinde Kalan Erkân, Ümera Ve Zabitan Ve Memurin Ve Mensubu Askeriye Hakkında Yapılacak Muameleyi ve Cidali Milliyeye İştirak Edenlerin Tekaiüt Müddetlerinin Sureti Hesabını Natık Kanun, Law no 347, Enacted on 25 September 1923, *Ceridei Resmîye*, 02.10.1923/28.

example was the transformation of the Court of Accounts (*Divanı Muhasebatı*). The Law on the Court of Accounts from the Ottoman period was amended, and the authority to elect the members of this constitutional institution was transferred from the Sultan to the TGNA. Thus, this Ottoman constitutional institution was transformed into a TGNA institution on the strength of an ordinary law.³⁷

Lastly, it is necessary to consider to the power of issuing currency as a symbol of sovereignty, on which the 1921 Constitution was silent. In this period, the TGNA decided to extend the circulation of old Ottoman coins instead of minting its own.³⁸ It was decided to issue new banknotes towards the end of this period; however, the related law maintained the circulation of Ottoman coins.³⁹ The process, which initially started as the seizure of the financial powers of the Istanbul government, eventually resulted in the complete removal of all the symbols of the Ottoman dynasty's sovereignty and the establishment of a new state in its place.

Liquidation of Ottoman Dynasty by Fiscal Means

From the very beginning, the TGNA acted in unity as far as possible to secure a military victory. So much so that, to placate the monarchist deputies, allegiance was sworn to the Sultan. However, Vahdettin's hostile attitude towards the national resistance by inciting rebellions,⁴⁰ and his cooperation with the Allied Powers soon created a major reaction in the TGNA.

The first sign of the reaction was regarding dynastic assets' administration. The issue of the dynastic property had come before the Assembly at the end of 1920. According to the bill, the Ministry of Finance was authorised to administer the dynasty's properties,⁴¹ i.e. some farms possessed by the dynastic treasure administration (*Hazine-i Hassa*). During the negotiations on a government-led bill at the plenary session, TGNA's Minister of Finance Ahmet Ferit Tek announced that by this action, the Assembly had fully taken the rights of the nation into its hands. This was a clear message, meaning that those assets

³⁷ Divanı Muhasebatın Sureti İntihabına Dair Kanun, Law no 374, Enacted on 24 November 1923, *Ceridei Resmîye*, 06.12.1923/46

³⁸ Tedavülden Kaldırılacak Meskûkât-ı Mağşusenin Temdidi-i Tedavülü Hakkında Kanun, Law no 59, Enacted on 27 October 1920, *Ceridei Resmîye*, 28.03.1921/8.

³⁹ Meskukat Darbı Hakkında Kanun, Law no 411, Enacted on 12 January 1924, *Kavanin Mecmuası*, Volume 2, p. 212.

⁴⁰ Sina Akşin, *İç Savaş ve Sevr'de Ölüm*, Türkiye İş Bankası Kültür Yayınları, İstanbul, 2010, p. 104-138.

⁴¹ *TBMM ZC*, Term 1, Volume 1, Legislative Year 1, Session 93, 1 November 1920, p. 270.

belonged to the nation, rather than the dynasty; all that remained was to legalise the TGNA's *fait accompli* seizure of these assets.

However, according to the minutes, while some of the deputies argued that it was too early to sell them, on the other hand, some deputies expanded the debate to include the issue of the legitimacy of dynastic financial rights.⁴² As a matter of fact, this was a historical conflict. In 1840, Sultan Abdulmecid had transferred the dynastic properties (*Emlakı Hümayun*) to the state treasury except for five farms,⁴³ and the remaining continued to be facilitated by the dynastic treasury which was reorganized under the name *Hazine-i Hassa* in 1850.⁴⁴ On the other hand, Abdülhamid II transferred to the Hazine-i Hassa, various kinds of properties such as land, mining and maritime facilities and etc, during his 33-year reign.⁴⁵ After the 1908 revolution, those assets registered in Abdülhamid II name were gradually transferred to the state treasury, other dynastic estates acquired before his reign remained in the Hazine-i Hassa.⁴⁶ However, upon the final defeat in World War I, Sultan Vahdettin initiated a restoration of dynastic power,⁴⁷ and 8 January 1920, a decree was issued for the return of the dynasty's properties, which had been previously transferred to the state treasury.⁴⁸ Therefore, the law passing the disposal of dynastic real estate to the TGNA government was the final outcome of this historical conflict, and the Ottoman dynasty lost its privileged status over the state estates.⁴⁹

The budget laws adopted by the TGNA, and the status is given to the sultan and the dynasty are indicators of the progress of this period. The budget law of 1920 included dynastic allowances; although this was to be linked to his

⁴² TBMM ZC, Term 1, Volume 1, Legislative Year 1, Session 93, 01 November 1920, p. 268.

⁴³ Yavuz Cezar, *Osmanlı Maliyesinde Bunalm ve Değişim Dönemi*, Alan Yayınları, 1986, p. 289.

⁴⁴ Arzu T. Terzi, *Hazine-i Hassa Nezareti*, Türk Tarih Kurumu Yayınları, Ankara, 2000, pp. 21, 81.

⁴⁵ Vasfi Şensözen, *Osmanoğullarının Varlıkları ve II. Abdülhamid'in Emlakı*, Okuyan, İstanbul, 2013, pp. 80-82.

⁴⁶ Ibid.

⁴⁷ Sina Akşin, *İstanbul Hükümetleri ve Milli Mücadele II Son Meşrutiyet*, Türkiye İş Bankası Kültür Yayınları, İstanbul, 2021, p. 74.

⁴⁸ 11 Eylül 1324 ve 21 Nisan 1325 tarihli iradat-ı seniyye mucibince hazine-i hassa-i şahaneden cihet-i Maliyeye devredilmiş olan emlak ve arazi ve müessesat ve imtiyazatın hazine-i müşaraleyhaya iadesi hakkında kararname: *Düstur* Series 2, Volume 11, 08.01.1920, p. 561.

⁴⁹ Hazine-i Hassaya Ait Bulunan Emlak ve Arazi ve Saire Muamelat-ı Tasarrufiye ve İdariyesinin Muvakkaten Maliye Vekâletine Verildiğine Dair Kanun, Law no 46, Enacted on 01.11.1920, *Ceridei Resmîye*, 21.03.1921/7

liberation from captivity.⁵⁰ However, since Vahdettin remained in Istanbul, all were cancelled on the last day of the fiscal year.⁵¹ This situation continued in the following year's budget.⁵² The sultanate, which came to represent the anti-nationalist line of Vahdettin, was not abolished until 1 November 1922, after the military victory against the occupation in Anatolia and until then, an allowance for the sultan and the dynasty remained in the budget, although it was not spent.

After abolishing the sultanate, Crown Prince Abdülmecid was elected caliph by TGNA, and the dynastic allowances continued to be paid. However, during the discussions of temporary budget laws enacted for the expenditures to be made for the new administration of İstanbul beginning on 6 November 1922, deputies were already questioning the future of the dynasty.

It is noteworthy that the discussions on the future of the dynasty were held in the provisional budget law negotiations, and the objections regarding the granting of appropriations to the members of the dynasty were brought forward within the scope of the assembly's budgetary authority.⁵³ Although in the mainstream narrative, the abolition of the dynasty is handled with a focus on 3 March 1924, the parliamentary minutes show that the intellectual preparation for this law was made within the scope of the budget law. On the other hand, the law abolished the Ottoman Dynasty was also filled with financial provisions.⁵⁴ In this respect, the estates belonging to the Sultans (article 8), all the dynastic assets (article 10) and the furnishings, sets, tables, valuables and all kinds of property within the palaces (article 9) were transferred.⁵⁵ Thus, without any constitutional amendment, the Ottoman dynasty lost its status by a law drafted within budget discussions.

Absorbing Local Financial Powers under the TGNA's Monopoly

The local powers filled the power vacuum left by the Ottoman State by feeding the resistance at the local level,⁵⁶ and formed the political and financial

⁵⁰ TBMM ZC, Term 1, Volume 4, Legislative Year 1, Session 76, 30 September 1920, pp. 452-453.

⁵¹ TBMMZC, Term 1, Volume 8, Legislative Year 1, Session 157, 26 February 1921, p. 436.

⁵² 1337 senesi Muvazenei umumiye kanunu Law no 197, Enacted on 26.02.1922, *Kavanin Mecmuası*, V 1, p. 224.

⁵³ TBMMZC, Term 2, Volume 6, Legislative Year 1, Session 113, 27 February 1924, pp. 414-429.

⁵⁴ TBMMZC, Term 2, Volume 6, Legislative Year 1, Session 114, 28 February 1924, p. 470.

⁵⁵ Hilafetin İlga ve Hanedan-ı Osmaninin Türkiye Cumhuriyeti Memaliki Haricine Çıkarılmasına Dair Kanun, Law no 431, Enacted on 03.03.1924, *Ceridei Resmîye*, 06.03.1924/63.

⁵⁶ TBMM GZC, Term 1, Volume 2, Legislative Year 2, Session 165, 25 February 1922, p. 886.

power of the TGNA structure.⁵⁷ The local authorities' fiscal and financial experiences guided the laws made by TGNA. For example, the regulation regarding the tax appreciation commission made by the local congress held in Balıkesir was later used as a model for a TGNA law.⁵⁸ Likewise, the local decision to prohibit excessive expenditure at weddings, an economic measure taken by the *Balıkesir Congress* to address the financial gap caused by the war conditions,⁵⁹ was adopted as a nationwide TGNA law.⁶⁰ The deputies who presented the draft law regarding this to the plenary session were none other than the former administrators of the Balıkesir Congress.⁶¹ Additionally, minutes reveal that the subsistence allowance of the deputies travelling from their constituencies to the TGNA in Ankara was often covered by the Defence of Rights Societies.⁶² In addition, we observe from his memories that Hamit Kapancı, the governor of Trabzon at the time, imposed a local customs tax on his personal initiative and later became a deputy and joined TGNA.⁶³

The process of building Turkey included the liquidation of the taxation powers in the periphery and unifying them under the monopoly of the TGNA in the centre. Therefore, it was necessary to remove the de facto taxation powers of local organisations and to ensure that taxes were collected only by the TGNA government. In this respect, the first step was the Export Duty Law. Article 4 prohibited collecting export taxes by any authority except the customs administration. The article was doubtless aimed at the Defence of Rights Societies, who indeed levied their own export taxes. On September 23

⁵⁷ In this respect, Yozgat deputy Süleyman Sırrı İçöz says that the TGNA is known not by its own name in Anatolia but by the name of the Congress. *TBMM GCZ*, Term 1, Volume 1, Legislative Year 2, Session 26, 03 July 1920, p. 64

⁵⁸ Alptekin Müderrisoğlu, *Milli Mücadelenin Mali Kaynakları*, Bilgi Yayınevi, Ankara, 2018, p. 175. It was even seen that these regulations were implemented at the local level by Ottoman financial bureaucrats and using Ottoman state legislation, *Ibid*, p. 179, 196

⁵⁹ Mediha Akarslan, "Milli Mücadele Döneminde Balıkesir'de Kamuoyunun Oluşması ve Heyeti Merkeziye Karar Defteri", *Atatürk Yolu Dergisi*, Volume 5, Issue 17, 1996, p. 13.

⁶⁰ Düşünlerde Men'i İsrifat Kanunu, Law no 55, Enacted on 25 November 1920, *Ceridei Resmîye*, 28.03.1921/8.

⁶¹ *TBMM ZC*, Term 1, Volume 5, Legislative Year 1, Session 97, 11 November 1920, p. 361.

⁶² *TBMM GCZ*, Volume 1, Legislative Year 1, Session 39, 24 July 1920, p. 109.

⁶³ Halit Eken, *Kapancızade Hamit Bey, Yeditepe Yayınları*, 2017, p. 460.

1920, this regulation, which was limited only to an export tax, was enacted by the TGNA in the plenary session.⁶⁴

The centralisation process was not smoothly and unhindered; on the contrary, the tensions within the Assembly often interrupted these efforts. Some deputies were also members of the Defence of Rights Societies, and, thus, lacked the political will to abolish their own taxation powers. Indeed, the next step, the following week, on September 30 1920, concluded with a failure. The bill regarding the transfer of the funds of the Defence of Rights Societies to the Treasury encountered strong opposition from several deputies and was rejected.⁶⁵ Finally, the 1920 Budget Law, dated 28 February 1921, succeeded in prohibiting the imposition and collection of taxes other than those specified in the law. According to the law, those giving orders without authorisation, regardless of their name and status, would be punished under the Law of Treason.⁶⁶

However, these rules did not abolish the financial powers of the local organisations altogether. When the rapidly-advancing Greek offensive approached Ankara in the summer of 1921, the functions of the Defence of Rights Societies were reactivated. Atatürk imposed additional financial obligations and corporal labour (*Tekalifi Milliye* orders), in the role as the Commander-in-Chief Law, enacted by the TGNA. Commissions were established to ensure the implementation of these financial obligations in the districts, and a representative of the Defence of Rights Societies was included among the members of these commissions, in addition to the district governor.

After the war, as observed from the statements of some deputies, it became clear that the local organisations continued to collect taxes and carry out seizures, despite the prohibition. In this respect, Saruhan deputy Vasıf Çınar, as one of the former *Bahkesir Congress* leaders, stated that they received import and export taxes, and also seized the animals sold to the Greeks, and shipped them to feed soldiers at the front in İzmir.⁶⁷ What is more interesting is that, as explained by Habib Aksöyek, the deputy of Maraş, criminal and compensation cases were filed against most deputies who were members of the Defence of

⁶⁴ In the negotiations, Minister Tek openly declared that the TGNA government would impose taxes on what the Defence of Rights Societies impose now. He also added that he was planning to restrict *Societies* taxation powers by the budget law. *TBMM ZC*, Term 1, Volume 4, Legislative Year 1, Session 68, 20 September 1920, p. 222.

⁶⁵ *TBMM ZC*, Term 1, Volume 4, Legislative Year 1, Session 76, 30 September 1920, p. 474.

⁶⁶ 1336 Senesi Muvazenei Umumiye Kanunu, Law no 103, Enacted on 28 February 1921, *Ceridei Resmîye* 25.04.1921/12.

⁶⁷ *TBMM ZC*, Term 2, Volume 3, Legislative Year 1, Session 49, 06 November 1923, p. 271.

Rights Societies, for committing forced money collection and confiscation actions.⁶⁸ This phenomenon necessitated the legalisation of these unlawful acts by making an exception to the current Ottoman laws. Therefore, the TGNA not only absorbed the local organisations' financial acts, but also legalised them. In this respect, the actions aimed at defending the homeland, between the occupation of Izmir on May 15 1919 and the Lausanne Peace Treaty in August 23 1923, including seizures and forcibly collected money, were deemed to be *national independence tax* by the TGNA.⁶⁹

Finally, specific example of the tension between TGNA and Defence of Rights Societies should be emphasized. The local and regional characteristics of the *Societies* presented an obstacle in this centralisation process.⁷⁰ However, this was not a purely centre-periphery conflict, but also involved party politics. The TGNA government pended an investigation against the central committee of the Trabzon Defense of Rights Society, accusing them of collecting a National Tax of Defense independently. Thereupon, the Association's Central Committee resigned and its chairman, Yahya Kâhya, before being tried, was killed on July 3 1922. In response, one of the government opponents, Trabzon deputy Ali Şükrü Bey, raised a no-confidence motion against the interior minister, Ali Fethi Okyar. Not surprisingly, the debate was motivated by the conflict between the government and the opposition, rather than the relations between Ankara and Trabzon. The latter financially supported the leaders of the CUP (Committee of Union and Progress / *İttihat ve Terakki Cemiyeti*) by means of the Trabzon Defense of Rights Society, and the government reacted by opening an investigation regarding financial responsibility.⁷¹

Expanding the Sovereignty by Removing Tax Barriers Before the Right to Vote

Another dimension of owning the sovereignty was granting right to vote to the people. Before 1920, the right to vote was granted only to taxpayers by multiple laws. For this reason, financial barriers to political participation were

⁶⁸ TBMM ZC, Term 1, Volume 4, Legislative Year 4, Session 22, 11 April 1923, p. 46.

⁶⁹ 30 Teşrinievvel 1334'ten 23 Ağustos 1339 Tarihine Kadar Geçen Müddet Zarfında Müdafai Memleket Uğrunda İka Edilmiş Olan Efal ve Harekâtın Cürüm Olunmayacağı Hakkında Kanun, Law no 372, Enacted on 19 November 1923, *Ceridei Resmîye* 29.11.1923/45

⁷⁰ Mete Tunçay, "Siyasi Tarih 1908-1923", *Türkiye Tarihi IV Çağdaş Türkiye 1908-1980*, Ed. Sina Akşin, Cem Yayinevi, İstanbul, 2002, p. 63.

⁷¹ TBMM ZC, Term 1, Volume 20, Legislative Year 3, Session 50, 08 June 1922, p. 260. The support of the *Societies* to Unionist (CUP) Generals was expressed in the defense made by Ali Fethi Okyar, in this session; see. *ibid*, p. 266.

also removed through legislative activity. The consequences could be observed in the laws regarding city councils and TGNA elections.

On October 2 1920, the requirement of the real estate tax for participating in municipal elections was abolished in line with the Municipal Law made in 1877.⁷² One of the most interesting aspects of this amendment was that the bill containing it was submitted immediately after the opening of the Assembly. The current war conditions meant that this proposal hardly expanded suffrage. However, this demand became even more legitimate by the existence of those who fought at or behind the front but could not obtain the status of voters because they were not taxpayers.⁷³ Therefore, non-taxpayers gained the right to participate in the local government, and the link was broken between tax liability and political participation with the support of the members of TGNA with a range of ideological identities.

The same representation problem was also valid for provincial councils. The condition to participate in the provincial council elections as tax payers was also unpopular and the first proposal on this issue was discussed on August 29 1921. This proposal faced the objection that a local council member should be more involved in affairs of that province, and that this, in turn, implied property ownership and taxes. However, the issue was put aside due to the planned reform of provincial councils.⁷⁴

The third step was the TGNA elections. According to the Law on Deputies Elections enacted in 1908, it was mandatory to pay some amount of tax to be elected as a deputy. However, on April 3 1923, this condition was abolished by members of the Assembly elected according to this rule.⁷⁵ Thus, the elections held in 1923 and after no longer required that deputies be taxpayers and the people that had the sovereignty by exercising the right to vote was enlarged.

Conclusion

Although the constitutions regulate the basic foundations of states, in the 1921 Constitution, which declared Turkey as a new state, there was ambiguity with regard to the concept of *sovereignty*. This ambiguity was clarified by the financial laws, even before the Constitution was adopted. Thus, these laws assumed a constitutional character that shaped the fundamental element of the state, namely, sovereignty.

⁷² 23 Eylül 1292 Tarihli Belediye Kanununa Zeyil, Law no 34, Enacted on 2 October 1920, *Ceridei Resmîye*, 28.02.1921/4.

⁷³ TBMM ZC, Term 1, Volume 4, Legislative Year 1, Session 73, 26 September 1920, p. 375-376.

⁷⁴ TBMM ZC, Term 1, Volume 12, Legislative Year 2, Session 68, 29 August 1921, p. 116.

⁷⁵ TBMM ZC, Term 1, Volume 28, Legislative Year 4, Session 17, 03 April 1923, p. 340.

It was not surprising that the TGNA's first act to establish its authority was a tax code. Financial laws enacted during the period for the establishment of sovereignty enabled two rival powers to gather in the TGNA. The financial powers of the Ottoman government, represented by the first group, were transferred to the TGNA government by law.

In this context, the TGNA appropriated the powers of the Mebusan Meclisi and initiated a legislative activity in its place. The budget law enacted by TGNA covered not only its own expenditures but also the Sultan's allowances in Istanbul. This situation reveals that the Turkish State had replaced the Ottoman State, albeit at a symbolic level. A more concrete reality was that the taxes previously collected by the Istanbul government, with the same budget law, were now collected by the Ankara government. Thus, the Ottoman state lost its financial dominance in Anatolia and left its place legally to a new state that had not yet been fully named.

With the legal actions taken by the TGNA government, it directly tried to nullify the transactions and existence of the Istanbul government. The invalidation of the transactions made by the Istanbul government, the abolition of the decree on customs duties, and the restructuring of the Istanbul bureaucracy are examples of this.

The liquidation of the Ottoman dynasty took place not with a constitutional amendment, but with an ordinary law enacted in 1924. Thus, the assets of the dynasty, which had been limited by a series of laws since 1908, were finally liquidated with the confiscation of the palaces they lived in and the cancellation of their allowances.

Moreover, local government authorities which *de facto* used to collect taxes to finance the local resistance against the occupation of Anatolia, are again in the hands of the TGNA government, by law. It was also ensured by a law that the taxes collected by the local governments before the TGNA government became the sole authority in this matter were brought into compliance with the law.

Therefore, TGNA sovereignty was created by combining the existence and legitimacy of Ottoman financial laws with the financial policies of local organisations and the power of sanction. In the same period, without any constitutional amendments, the tax barriers to political participation were also removed by law, allowing non-taxpayers to vote and transforming those previously regarded as subjects into the people, with their new identities as citizens.

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