

ÇAĞDAŞ KAMU MALİYESİ AÇISINDAN TEKÂLİF-İ MİLLİYE ¹

NATIONAL ORDERS/NATIONAL FISCAL LIABILITIES (TEKALİF-İ MİLLİYE) IN TERMS OF CONTEMPORARY PUBLIC FINANCE

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MAKALE BİLGİSİ

Anahtar Kelimeler

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ÖZET

Türkiye, kuruluş sürecinde birçok zorluklar yaşamıştır. Bu zorluklardan en önemlisi Kurtuluş Savaşı'ydı. Kurtuluş savaşı sürecinde bazı zorunluluklar ortaya çıkmıştır. Örneğin asker kaçaklarının cepheye döndürülmesi, casusların ve karşı propaganda yapanların bağımsızlık mücadelesine zarar vermemesi için özel bir kanunla İstiklal Mahkemeleri kuruldu. Benzer bir zorunluluk ise Tekalif-i Milliye Emirleridir. Bu emirler 7-8 Ağustos 1921 tarihlerinde dönemin koşulları ele alınarak yayınlanmıştır. Bu çalışmada da 1921 Anayasası ve çağdaş maliye kapsamında Tekalif-i Milliye emirleri üzerine bir değerlendirme yapılmış ve Tekalif-i Milliye Emirlerinin çağdaş maliye kuramına uygun olmamakla birlikte, 1921 Anayasası kapsamında yasal olduğu ve bir gereklilik olarak ortaya çıktığı sonucuna ulaşılmıştır.

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ABSTRACT

Turkey experienced a lot of challenges. One of these challenges was Independence War. During the period of war, some obligations arose. For instance, by a special act, Independence Courts was established for that draft dodgers would be turned back and for that spies and the ones counterallying would not damage to Independence War. A similar obligation was National Orders/National Fiscal Liabilities. These liabilities were released on August 7-8, 1921, based on the conditions of that time. In this study, an assessment on National Orders/National Fiscal Liabilities within the scopes of 1921 Constitution Act and contemporary public finance is made and the result that National Orders/National Fiscal Liabilities were legal and were a necessity while they were not suitable to contemporary public finance is reached.

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At the time of the formation of the Assembly, the economic and financial situation was quite bad because for the liberation struggle, it was necessary not only to have popular support, but also to have a financial source. The defeat of the Ottoman Empire from the first world war, the debts inherited from the seventeenth century to that period and growing exponentially, and ultimately the seizure of foreign states by means of the State of the country's economy is a proof of how demanding the economic and financial conditions were at that time. For this reason, the necessary information about the period has been provided in order to reflect the economic and financial situation.

In the following section, some points are given about why national orders are necessary because the reasons like espionage and counter-propaganda activities, the attitude of the Istanbul government in favor of the invaders, the inability to prosecute those who betrayed their homeland and so on were the basis for the establishment of Independence Courts. These courts also took on the task of judging in the exercise of national orders. All these mentioned issues were already ineffective in the executive activities of the administration, and in order to be effective, a number of extraordinary decisions had to be put into action, which national orders were one of these decisions.

In the last section, firstly, the issue of whether national orders are a kind of tax is discussed. Although these obligations carried the elements of the tax, they did not carry the elements in question when viewed from another perspective. Although the mentioned situation is considered a discrepancy, in fact, such a discrepancy is not of concern because according to the conditions of the period, it is usual that national orders do not fall in line with contemporary public finance. Here, the study was ended by emphasizing the issues mentioned above.

1. ECONOMIC AND FINANCIAL SITUATION OF THE PERIOD

It is possible to reduce the foundations of the economic and financial situation during the years of the war of Independence to the seventeenth century.

Since there was no cash at the time when the dwarf tip was to be paid due to the accession of Sultan Murat IV to the throne, the gold and silver belonging to the internal treasury were cashed and the cash was obtained. Sultan Murat IV, who saw this situation, gave a sigh of relief to the internal and external treasury by giving importance to savings. The gratuity to be paid due to unnecessary harem expenses at the subsequent ceremony of Sultan Ibrahim's robe was provided with the final cash facilities of the internal treasury. Although a successful administration was exhibited during the Köprülü period, only the deficits of the external treasury were closed, but the debts of the internal treasury could not be paid (Eş, 1989: 226-227).

Between the years of 1680-1750, government expenses and subsequent revenues showed significant increases in nominal terms. Wars and military expenditures, on the other hand, caused a serious budget deficit. And in times of peace, the budget had a surplus. Since the income and expenditure budgets of the Ottoman finances were prepared according to the solar and lunar year calendars, cyclic depressions called also the year of departure depressions were born (Tabakoğlu, 1985: 241-246).

Before 1854, the ambassadors of Venice, France, Great Britain and the Dutch were applied for a loan, but no positive results were obtained. However, in the Crimean wars of 1854, the Ottoman State was forced to take on its first foreign debt because it was financially strapped (İnce, 2001: 183).

Since the measures taken to correct the financial system were insufficient, the dynamism created by foreign borrowing inside encouraged more borrowing. In addition, the immeasurable expenses of members of the dynasty and the payment of previously paid debts in principal interest and installments further deepened the foreign debt crisis (Dikmen, 2005: 155). The reason of this was that the Ottoman Empire had borrowed 16 times since 1854, the date when it received its first foreign debt (Çelik, 2015: 109). Since these borrowings were made without rational sources, the Ottoman State was plunged into financial chaos and declared a moratorium in 1875 and thus, the payment of debts that became payable was temporarily stopped (Dikmen, 2005: 155). After this process, the Ottoman State provided the necessary resources from Galata bankers who were Ottoman citizens and fed from patriotic heroism (Oktar ve Varlı, 2009: 10). The reason of this was that Galata bankers were engaged in the following activities (Apak ve Tay, 2012: 67):

- ✓ granting an advance to the treasury and the palace,
- ✓ exchange of various coins with each other,
- ✓ buying and selling securities,
- ✓ operating other people's money,
- ✓ making an audit of taxes,
- ✓ managing the revenues of the property of statesmen,
- ✓ providing financial advice,
- ✓ decoupling commission differences among mines.

At the end of the Ottoman-Russian war of 1877-1878, the Ottoman State borrowed money from Galata bankers in exchange for an agreement in the face of the threat that the Russian commander would enter Istanbul if war reparations were not given. According to the agreement in question, the most reliable incomes such as excises, tobacco, salt were included in exchange for this foreign debt (Köse, 2001: 248). However, the French and the British, who interpreted this situation as granting concessions to Galata bankers, reacted to this situation and gave a political dimension to foreign debts. After the Ottoman Empire told the European states that thousands of Europeans with bonds in their hands would lose everything if the debts were not consolidated, the European states announced that they would accept consolidation provided that they controlled the revenues of the Ottoman State, which was the basis for the establishment of Ottoman Public Debt Administration (Düyun-ı Umumiye) in 1881 (Afyoncu, 2011: 550-551).

Although in theory Ottoman Public Debt Administration was an administration of Ottoman finances, in practice it acted separately and freely. This institution, which gained legality by the will of the Ottoman Empire, acted as an international unit and although it was covered by Ottoman law, it was not subject to appeal. The Ottoman State had no enforcement power over them despite of the fact that the officers in the institution had the status of Ottoman officers (Kartopu, 2012: 36). Salt, stamps, alcohol, silk and fishing revenues were completely left to this institution. the activities of the institution were to operate salt ponds, export salt, establish viticulture-winemaking enterprises, silkworm breeding, fishing and tobacco trading with the Reji company with a 30-year concession starting from 1830 (Güler, 2006: 106). Based on all these elements, it is possible to suggest that Ottoman Public Debt Administration severely restricted the economic and financial sovereignty of the Ottoman Empire.

After the second legitimacy was declared, economic problems, the importance of trade, the necessity of competition, capital accumulation and incorporation took a greater place in government policies than in the previous period. Within this framework, 113 joint stock companies were established between 1908 and 1913 (Akyıldız, 2001: 80).

The Ottoman Government received advances from local banks and privileged companies to cover the costs of the Tripoli and Balkan wars. The amount of fluctuating debts with received advances reached 33 million liras in 1914. An agreement was concluded between the government and the Ottoman Bank for the consolidation of these debts. In the agreement, bonds with a maturity of 500 thousand francs, an interest rate of 5%, a redemption rate of 2% and a maturity of 48 years were issued. 400 thousand francs of this was purchased by the Ottoman Bank at an 88% export price. The Ottoman Empire sold it in Paris at an export price of 93%. In response, the Ottoman Public Debt Administration revenue surplus, Izmir and Sivas sanjaks excises and Trabzon province customs revenues of 150,000 liras were shown (Açba, 1995: 120).

The places of use of debts received from 1854 to 1914, the first year of foreign borrowing, were as follows (Giray, 2010: 201):

- ✓ Paying old debts off: 44 % (168.812.272 Ottoman Liras)
- ✓ Military expenditures: 4.8 % (18.248.130 Ottoman Liras)
- ✓ Treasury expenditures: 2.4 % (9.230.359 Ottoman Liras)

- ✓ Budget deficit: 5.3 % (19.983.773 Ottoman Liras)
- ✓ Investments: 7.6 % (28.768.350 Ottoman Liras)
- ✓ Other expenditures: 0.7 % (2.553.949 Ottoman Liras)

Having looked at the places of use of external debts, it will be seen that investments that had an income-generating property had a very small share with 7.6 %. In turn, it can be seen that paying off old debts and a 44% share in an item that did not bring income as a result, and 4.8% expenses incurred due to wars had a negative impact on the economic and financial situation of the Ottoman Empire.

2. THE NEED FOR NATIONAL ORDERS

In order to address why national orders are a necessary element, it is necessary to look at the 1921 Constitution Act and the founding philosophy of the independence courts.

The 1921 Constitution Act was a political document with extraordinary powers and prepared with extraordinary conditions. it was not edited in detail and remained in force until November 1, 1922, when the reign was abolished. As the provisions of the 1876 Constitution that were not in conflict with the Constitution were also adopted by Ankara, this process was a double constitutional period and the salvation of the country was given priority (Ertan, 2007: 410). For example, this constitution did not provide for judicial control of political power; in other words, the constitutional compliance audit did not find a place in the constitution in question (Akyalçın, 2006: 46). In addition, the authority of amnesty belonged to the parliament and it issued both general and special amnesties during the period in question (Atila, 2010: 276). The aforementioned issues are also proof that the constitution of 1921 had a mechanism for making quick and effective decisions aimed at saving the country from occupation.

The reasons for the emergence of the National Courts were as follows (Çelik, 2007: 597):

- ✓ The environment of emptiness and anarchy in which Anatolia was found,
- ✓ Failure to implement the treason act,
- ✓ Betrayal of the Istanbul government,
- ✓ In addition to harmful propaganda, espionage, corruption, rebellion and looting in Anatolia, those who deserted from the military could not be prevented.

The cabinets of Ali Rıza Pasha and Salih Pasha, who were at the head of the Istanbul government, did not show open hostility to the national struggle. But on April 5, 1920, Damat Ferit Pasha, who became the grand vizier instead of Salih Pasha, obeyed the sultan's orders and began to deal with members of the national forces. Mehmet Vahdetin received a fatwa from Sheikhulislam Dürriyade Abdullah Efendi. According to this fatwa, it was announced that the national struggle was a rebellion against the sultan and Mustafa Kemal and his friends, who were at the head of this idea, were also declared rebels. In this fatwa, it was decided that they had to be killed. A copy of this fatwa was dropped into Anatolian cities by enemy planes. That is why, riots broke out in various cities and the blood of many citizens was spilled (Şapolyo, 1950: 47).

Therefore, it is possible to suggest that the Independence Courts emerged as an vigilantism on the issue of the liberation of the homeland because it was necessary to first eliminate the indigenous elements that helped the invaders in order to save the country from invasion.

Within this framework, independence courts were established on September 11, 1920 by act no 21 for the trial of deserters and those who helped them. On September 26, 1920, by act no 28, the scope of the national courts has been further expanded for the purpose of prosecuting those who actually, verbally and in writing opposed the activities of the assembly and those who betrayed their homeland. The duty zones of the national courts were to be determined by the proposal of the assembly and the delegation. their decision would be final and the execution of these decisions by all officials would be obligatory (Ortak, 2016: 52-53).

The Independence courts had greatly reduced the number of deserters of soldiers during their work and ensured the strengthening of the army. In addition, they suppressed internal riots and made the Istanbul government accept the existence of the Ankara government (Aslan ve Dündar, 2014: 29).

Considering both the features of the 1921 constitution and the philosophy of the establishment of the independence courts, it is possible to express that the primary goal is to save the country from invasion and to create a fast and effective mechanism for this purpose. Undoubtedly, economic and financial resources would also be required for such a mechanism. The most important source of these was national orders, which was to be adopted on August 7-8, 1921.

3. NATIONAL ORDERS AND CONTEMPORARY PUBLIC FINANCE

The decisions concerning national orders are as follows (Avcı ve Kara, 2007: 243):

- ✓ A commission related to national orders would be established in each district. Each commission would collect the goods requested by national orders and send them to the notified front.
- ✓ Each house would prepare a floor of laundry, a pair of socks and a wheel.
- ✓ 40 % of tents, cloth, fabric, lining, leathery, animal material, etc. in the hands of merchants and the public would be given to the relevant commission, provided that the price was paid later.
- ✓ 40% of human and animal food would be delivered.
- ✓ The transport vehicles would be used for 100 km, albeit once a month.
- ✓ All abandoned property needed by the army would be confiscated.
- ✓ 40 % of fuel oil, car tires, etc. would be be confiscated.
- ✓ The blacksmith, carpenter, saddler, foundry who could make weapons and materials would be placed at the disposal of the army.

According to the national orders, the state would be debited by providing a document in relation to the assistance it would provide to everyone who would provide assistance. Erich Ludendorf, the famous German commander of the first world war, also praised this situation by expressing that this aspect of the Turkish National struggle was dazzling (Ezer, 2014: 450). The reason of this was that taking inventory of the existing logistics force by national orders meant that the assistance received from the people would be paid in cash in the future (Yuca, 2013: 74). At the time of the publication of national orders, Eskişehir was also lost and the agricultural revenues of three important provinces was deprived. The financial assistance created by those who came to Ankara by fleeing the lost places also led to various troubles. However, the orders in question were prepared taking into account the possibilities of the Anatolian peasant and the ashraf, and the revenues were collected on the basis of ability to pay of the lowest individuals of the society. There was already no merchant or manufacturer to meet the financial requirements of the war (Yıldız, 2020: 134-135). These orders meant the provision of logistics and were vitally important orders beyond an obligation. The most difficult periods of the National Struggle, which will last for four years, were made on the basis of the sacrifice of the people on the occasion of these orders and were implemented in two periods. The difficulties faced by the people due to the war were tried to be overcome in an institutional and organized manner with the opening of the assembly (Yetim, 2014: 17). For the first time in the world with national orders, a precedent event had emerged in which all-out struggle had been applied for the first time (Beyoğlu, 2013: 49). Social solidarity often occurs in unusual situations, which means that national orders are one of the most real examples of social solidarity (Bayburt ve Duman, 2020: 1713). In order to analyze which public income national orders had and whether there was a right to receive it, it is necessary to first look at the concepts of income and tax.

The sum of goods and services obtained in a certain process, provided that the wealth is fixed, is characterized as income (Suvla, 1960: 293). In general, tax is the income received from individuals on the basis of coercion in order to cover public services (Erginay, 2010: 38). Tax is the most important public income (Sağbaşı, 2007: 7). The reason of this is that income forms tax base (Saraçoğlu, 2016: 7).

The elements of the tax can be expressed as follows (Gümüş, 2011: 152-153):

- ✓ **Lenders:** They are public legal entities authorized by the state.
- ✓ **Debtors:** They are natural and legal persons.
- ✓ **Being forced:** Tax is levied on a force-oriented basis.
- ✓ **Being unrequited:** As a rule, tax is considered unrequited, since there is no direct relationship between the tax paid by the individuals and the service from which they benefit.
- ✓ **Provision for public expenses:** It means that the tax is levied to finance public expenses.
- ✓ **Payable in cash:** With a number of exceptions, the tax is generally paid in a cash form.
- ✓ The purposes of the tax can be classified as follows (Tuncer, 1971: 166-167):
- ✓ **Fiscal aim:** It is about the fact that the sole purpose of the tax is to provide income to the state.

- ✓ **Economic aim:** It is about the fact that the relative economic situation before and after receiving taxes remains the same.
- ✓ **Social aim:** It is a goal aimed at the realization of social justice through taxation.

The tax receivable takes its basis from the constitution in the modern understanding of public finance (Gerçek, 2011: 3).

The old-term protectionism task of the state has acquired a new dimension. In addition to such tasks as national defense in the old period, the fight against poverty, there are also tasks such as creating the necessary legal infrastructure in a way that prevents market disruptions and market injustices, as well as against the problems created by globalization (Dileyici, 2006: 39). The reason of this is that with globalization, the economies of countries have been indirectly and indirectly influenced in various ways (Sönmezler, 2006: 14):

- ✓ **Direct effect:** Loss of income due to tariffs in trade liberalization; difficulties in collecting taxes on the liberalization of investments; loss of income due to the reduction of financial dominance in financial liberalization; increased spending to reduce market volatility.
- ✓ **Indirect effect:** The need for additional resources arising from company incentives in commercial liberalization; the need for additional resources arising from social regulations such as education, social security; tax competition in the liberalization of investments; financial crises with low inflation in financial liberalization.

Within the scope of these, it is necessary to first analyze the issue of whether national orders are tax or not.

In these obligations, the lender must be the state. The taxes levied by the parliament and the army indicate that the state; that is, the lender is the parliament. This, in turn, indicates the formation of a new state. There are the people in the position of the debtor. This indicates that the people accept the authority of the assembly and have a desire to create a new state due to the fact that if it is taken into account that there have been tax riots in history, the people could also rebel against these taxes if they wanted to.

As can be seen from the name, these obligations are orders. Therefore, it is possible that the existence of the element of being forced can also be mentioned. Moreover, those who did not comply with these obligations would be prosecuted by the treason act. However, cases related to national orders are rarely encountered in Independence Courts, which is a proof that the state does not resort to the element of being forced (Akyüz, 2017:29).

It was not even clear whether there would be a service that the public could benefit from in exchange for accepting these obligations because there was a war going on. In other words, there were no guarantees that those who complied with the obligations would survive. This, in turn, is a proof that the assistance provided was made gratuitously.

Undoubtedly, it was necessary to ensure the return of the war to be fought and to make financial expenses for this. It was through these orders that the financing of these war expenses was provided.

As a rule, the tax is paid in cash. However, given the existence of a society in poverty and without production at that time, it was a good decision to make payments in kind. It is important at this point for what purposes the tax was also levied. Since the financing of public expenditures is targeted by national orders, the aforementioned obligations serve the financial purpose of the tax.

Since the existence of a society who want to self-determine their own destiny is at stake with the Independence war, it is possible to reach the conclusion that national orders would ensure the social justice of the people itself. This aspect also aligns with the social purpose of the tax.

Considering the economic purpose of the tax, it is necessary to evaluate the economic situation of the economic balance of the people before and after the obligation. Paying paid-back benefits made by the people were guaranteed by the Act on the Way of Payment of Old Debts no 382 dated April 12, 1923 on the payments made by the state to the people. The data regarding the refunds made within this framework are given in Table-1.

Table 1: Payments Made to The Public by The Tekalif-i Milliye Commission

Year	Amount (TL)
1923	4.340.508
1924	1.145.053
1925	236.949
1926	-
1927	189.988
1928	86.564
1929	4.601
Total	6.003.663

Source: Tural, 1995: 559.

Although national orders are considered to be a debt instrument, the relative economic imbalances between the previous state of the people and the current state have been removed. This suggests that there is a serious similarity between the economic purpose of the tax and the national orders. That's why, one can say that national orders are tax rather than being a debt note.

National orders are an obligation to the elements of tax, but they contradict the modern theory of finance because lender party in paying taxes must be the state. However, the assembly that collects the tax at that time must be a state in the official sense. In this context, the Treaty of Lausanne should be examined first.

After July 1923 elections, the first job of the Parliament was to sign the Treaty of Lausanne on July 24, 1923 (Ortaylı ve Küçükkaya, 2013: 71). The Treaty of Lausanne is a constituent document that was adopted during the transition period before the Republic was proclaimed. This is a very interesting point due to the fact that via this, the bureaucracy and politicians of the entire Republican period call Lausanne the basic treaty or even the foundation of the Republic. This hyperbole is based on that when we look at the history of Lausanne, the liquidation of a real empire, that is, the internal issue of the newly arrived regime, was fulfilled by an international treaty. Because of this feature, the opposition circles to Lausanne comment that this agreement is a complete external defeat. In fact, Lausanne is a compromise, that is, it is both an agreement with the opposing states and an agreement for a new regime to be established with the Turkish people (Ortaylı, 2014: 171-172). In this context, it is not possible to state that the state officially emerged during the period of implementation of national orders. That is why it is not officially a state that is the creditor of national orders. It is possible to state that the creditor is the Parliament and thereby the regular army.

Matters of great importance for society from social relations are regulated by the rules of act (Gürkan, 1994: 59-60). The concepts of a natural person and a legal person are also important concepts for this reason. Currently, a natural person is included in the first part of the first section of the first book of the Turkish Civil Code no 4721, while a legal person is included in the first part of the second section of the first book. Therefore, it is impossible to mention such legal concepts as a natural or legal person for these obligations.

Although there was a case of being tried for treason in case of non-compliance with national orders, it is believed that an element of absolute force was not resorted to in the Independence Courts, which were rarely prosecuted on this issue. In this sense, one cannot speak of an absolute force.

The gradual repayments made from 1923 to 1929 show that these orders were based on reciprocity. In this aspect, national orders can be considered as a domestic debt stock.

Public expense means the work performed on the basis of the laws, the costs of goods and services received, social security contributions, interest on internal and external debt, borrowing overheads, differences arising from discounted sales of debt instruments, financial, economic and social transfers, donations and benefits provided and other expenses (Eğilmez, 2016: 41). Although the Constitution of 1921 was adopted at that time, public expenses became war expenses in this period. public expenses are different from the expenses to be made for the matters contained in the acts known today. This difference in quality contrasts with the fact that the financing of public expenses included in modern finance is carried out with taxes.

In national orders, it is not collected by cash; but by in kind. In other words, the society paid this payment with the goods it had and the physical services it offered.

After the first world war, the level of trade volume in 1913 was reached only in 1948 (Bakırtaş ve Tekinşen, 2004: 86). In other words, after 1913, globalization was removed and anti-globalization economic policies were put into practice (Çaşkurlu, 2017: 31). On the other hand, the move away from globalization causes states to follow more protectionist policies. National orders can also be considered within the scope of this protectionism due to the fact that the implementation of orders that will ensure the return of the army, which must fight to protect the people, can be explained by protectionism, which is an anti-globalization

policy. In this context, it is possible to suggest that globalization, which has an important place in contemporary finance, has fallen in contrast to national orders. It is also difficult to mention the indirect and indirect effects of globalization on the economies of countries owing to that it was wanted to implement a kind of protectionism policy with *Tekalif-i Milliye*.

One of the features of the rent economy in modern finance is the realization of the transfer of the opportunities at the disposal of the people and the state to pressure and interest groups through a number of means (Erbakan, 2002: 66-67). Nevertheless, what was taken from the society in national orders was personally returned to the society. From this point of view, national orders differ from the modern public finance, but it is an example of enormous solidarity between the state and the society.

In order to understand the philosophical foundations of national orders, it is necessary to look at the economic idea of Mustafa Kemal Atatürk.

Mustafa Kemal Atatürk expressed his justification for providing information about national orders as an understanding of how important even the smallest thing is to win the war (Atatürk, 2006: 566). Therefore, the goal that Mustafa Kemal wanted to achieve with national orders is not to check whether the revenues that would be collected from the society are received on the basis of the financial and non-financial purposes of the tax. The main goal was to leave the war in victory.

Mustafa Kemal stated that ensuring economic expansion would be possible with the cooperation of all nations within the framework of a mentality that recognized that every nation had the right to live in prosperity and progress (MEB, 2001a: 177). In this context, while Mustafa Kemal wanted all countries and societies to live in a prosperous way, not only his own country and society, he argued that in order to achieve this, there had to be cooperation among countries.

Saying that “The owner of Turkey is the true and master, the peasant who is the true fortified. Then, it is the peasant who is more capable of prosperity, happiness and wealth than anyone else” (MEB, 2001b: 406), Mustafa Kemal praised the villagers because they embodied the national orders. In addition, he argued for the need to ensure a prosperous life for these taxpayers with this statement.

The absence of industry in the Ottoman Empire and the fact that Western countries were relatively ahead in industry, transport and trade as a result of the dominance of classical, orthodox economic thought led the state to be inspired by the same idea when creating a Republic, and in this framework, the state adopted the principle of budget balance, the absence of large-scale internal and external borrowing, the control of the amount of money and price stability policies (Hiç, 1981: 129). This aspect is also proof that Atatürk wanted to win the war and created a prosperous country by acting prudently while receiving the needs specified in national orders.

CONCLUSION

At a time when the Ottoman Empire was about to collapse, Mustafa Kemal Atatürk started the liberation struggle in Samsun. For this purpose, Mustafa Kemal Pasha organized congresses in individual parts of Anatolia and published circulars. This situation attracted the reaction of the Istanbul government and it decided to execute Mustafa Kemal and his friends by taking sides with the occupation forces. Despite of this, the Turkish Nation sided with Mustafa Kemal with a decision that would change its fate. However, it was quite difficult to find the necessary economic and financial resources for the liberation struggle. At such a difficult time, a critical financial resource was found before the Sakarya war with the publication of national orders. National orders resembled a domestic debt instrument, but in general it was a type of resource with elements of tax. However, from the point of view of contemporary public finance theory, they were charged in a way that is contrary to today's understanding. In a normal situation, such a collection of a financial obligation is an approach that is contrary to the understanding of the law. However, at that time, the War of Independence, which meant a struggle for existence and extinction, had to be won and a financial source had to be urgently obtained for victory. And there was a process of breaking away from globalization, countries were being pulled into their own shell, and the understanding of protectionism was gaining weight. In addition to these considerations, the economic idea of Mustafa Kemal was to create a country of prosperity. While creating this country of prosperity, it was also one of the goals of Mustafa Kemal to ensure that individuals in the low income group who fulfill their obligations, especially in national orders led a prosperous life. In addition, the cooperation among countries in the realization of this goal was another desire of Mustafa Kemal. Already during the establishment of the Republic, in order to implement policies appropriate for these purposes, it was tried to use the classical economic thought system common in Europe. Undoubtedly, the founder of a country that had these goals and whose economic policy was within the framework mentioned cannot think about providing an interest when having implemented the national orders. Moreover, the goods and services collected were paid back to the public. Therefore, the war situation in the country, the defeat of the first world war, the possession of a bad economy, the obligation to struggle for existence and, consequently, the need to urgently find a financial source all contributed to the emergence of the idea of national orders. Of course, in such an environment, it is usual to ignore a number of rules, as there are no time and conditions to act with an understanding appropriate to contemporary public finance.

It should be stated in these conditions that the tax named national orders is not in accordance with the modern public finance theory, but it emerged as a necessary public income to be collected under the conditions of that period.

AUTHOR DECLARATIONS

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