

tion. The second chapter is completed with brief remarks about their religious life.

The third chapter constitutes an endeavor to describe the everyday life of the Turkish populations on the boundary between their "beyliks" and the Eastern Roman Empire. Actually, K. addresses some of the problems of the history of Asia Minor's Turkish tribes in this period. The origin of Osman's tribe, the craft's organizations of religious and military nature (akhi, baciyan-i rum, abdal-an-i rum, ghazi), islamization, the exact time of the settlement of those tribes in Asia Minor are problems, which K. tackles and gives his answers, most of which are considered to be inaccurate by historians. The chapter concludes with a diagram of the Ottoman "beylik"'s history in the 14th century as it developed into an empire. K. indicates ten reasons, which justify why the above-mentioned "beylik" had evolved into an empire subjugating the other "beyliks" and the Christian empire as well. The reasons which K. mentions, are internal, as he did not want to resort to external reasons (e.g. the decline of the Eastern Roman Empire) and to repeat likewise opinions of previous historians.

A positive element of the English edition is that it offers the possibility to a wider public to have a contact with a classical study. In my point of view, the most important thing is that the editor does not present a simple reproduction of the prototype. Through the text as well as in the notes and the bibliography, using hooks ([]), the editor has made the required additions, which on the one hand agree with the findings of the contemporary research and on the other assist the reader to understand a text of the inter-war period with its peculiarities. By these additions the editor succeeds in two things simultaneously: a) to preserve the forward-looking —for his era— speculation of K., as the text reveals, and b) to protect (and inform as well) the reader from deficiencies, misconceptions and prejudices of K., which are considered to be exaggerated or outdated.

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Rıdvan Akar, *Varlık Vergisi Tek Parti Rejiminde Azınlık Karşıtı Politika Örneği* (Property Tax indicative of a Policy Against Minorities in a Single-Party Regime), Istanbul 1992, p. 136.

Rıdvan Akar is the second Turkish historian after Faik Ökte who has

conducted a thorough scientific research of "Varlık Vergisi". In the years of the newly founded Turkish Republic, the application of this law greatly damaged Turkey's reputation, by aiming to financially and morally annihilate the minorities in Turkey. Especially affected were the Turkish citizens of Greek origin, whose very protection Turkey had guaranteed in articles 37-45 of the International Treaty of Lausanne in return for Greece's protection of the Muslim minority in Western Thrace.

"Varlık Vergisi" is the subject of R. Akar's thesis submitted to the Economic Department of the School of Economics at the University of Istanbul. By publishing his thesis in a book, R. Akar fulfils his promise towards his professor and mentor Prof. Dr. Nihat Falay.

Despite the size of the bibliography listed at the end of the book, the author, notably, concludes that there aren't enough reliable data to cover all phases of the "Varlık Vergisi" — i.e., its birth, enactment and consequences. The first phase was discussed in a secret meeting held by the Popular Party, the minutes of which were never made public. Besides, since Turkey had a one-party regime at the time, the Turkish Parliament was brought into the matter only to vote in the law. Secrecy was what distinguished the second phase as well. The Ministry of Finance did not send a single memo to the competent Revenue Department. All orders were directed orally. The research done by the author in the Revenue Department of Istanbul and its various branches proved that due to the time elapsed no files or documents relevant to the second phase remain, despite the fact that this period was the most tragic of all.

Another interesting point about the bibliography raised by Rıdvan Akar in his introduction is that the intellectuals of the Armenian, Greek and Jewish communities failed to voice their opinion on the subject. A similar inertia affected the publishers of the minority press, who had, more than any other, an obligation to oppose the law, regardless of the consequences.

In the first (pp. 11-17) and third (pp. 25-43) chapters, R. Akar examines the economic and political situation in Turkey during World War II, and in the second chapter (pp. 18-24) he gives examples of the economic policy followed during the same period by certain European countries, including Britain and Germany. In 1942, confronted with enormous economic and social problems, the government of Şükrü Saraçoğlu saw no other solution but to tax illicit profits and harness profiteering. The need for such actions prompted "Varlık Vergisi", an issue elaborated on by the author in the fourth chapter (pp. 44-78).

The "Varlık Vergisi" law was not the product of a special committee,

nor was it drawn upon the lines of a preexisting legislative model, but was the child of the Prime Minister himself, Şükrü Saraçoğlu. The contributions made by certain ministers lay more on a technical level and dealt more with preserving equality under the law, at least in theory. "Varlık Vergisi" basically aimed to financially ruin minorities in Turkey. "We will destroy the foreigners who control the market and we will give the Turkish market to the Turks" said Saraçoğlu in a secret Party meeting just days before Varlık Vergisi was enacted into law. The Committees formed in the Prefectures and Counties (İlçe: subdivision of Prefecture) were comprised by Muslims and hard-liners exclusively, mainly Party members, and were called to determine the tax category into which each liable party fell, based on reports made by the Revenue Department, unsigned certified data provided by the Banks, reports submitted by the Party's regional branches, National Intelligence Service records and testimonies advanced by "reliable" merchants.

"The citizens who obtained illicit profits during the war" were grouped into four categories:

1. M. (Müslümanlar): The Muslims.
2. G. (Gayri müslim): The Turkish citizens of Armenian, Greek or Jewish origin.
3. D. (Dönmeler): Those converted to Islam, who used to belong to another ethnic group.
4. E. (Ecnebiler): Foreigners living in Turkey, employed in the business and cultural sectors.

Varlık Vergisi was enacted into law on November 12, 1942 and it became clear at once that it targeted the Armenians, the Greeks and the Jews. The taxes that these ethnic groups were called to pay were outrageous, beyond any legal principle and much higher than they could possibly afford. Panic ensued, and many were forced to sell their property in order to make the fifteen day deadline, conscious of the fact that they had no right to appeal the decision before a court of law. Their property, both land and personal, was seized, everything they owned was confiscated (clothes, etc.) and many, including at times old and ailing individuals, were taken to Aşkale near Erzurum to sweep the snow off the road between Iran and Trabzon or dig and break rocks in the road between Erzurum and Sivas. During this period, twenty-one individuals died, in circumstances that remain unknown.

Varlık Vergisi stayed in effect for 16 months and was abolished by law 4530 on March 15, 1944. It is now considered a racist and undemocratic law, which had aimed to wipe out the minorities in Turkey. Among the casualties of the law the reputation of the newly founded Turkish Republic.

From amongst the minorities in Turkey, special consideration goes to the "Greek" minority, since her status had been an issue expressly addressed to in the Lausanne Treaty, with Turkey agreeing to guarantee her well-being. However, on September 6, 1955, approximately ten years after Varlık Vergisi, another Turkish government, this time headed by Adnan Menderes, launched a similar campaign against that same minority. As Rıdvan Akar rightly claims, this kind of policies were observed during the following years as well, ultimately resulting in a dramatic decrease in the number of Greeks living in Istanbul today (3-4 thousand) and in a score of abandoned churches and schools. We warmly thank Mr. Rıdvan Akar not only for choosing this topic, but also for his thorough scientific research.

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Kenneth M. Setton, *Venice, Austria, and the Turks in the Seventeenth Century*, Philadelphia 1991. pp. 502 (Memoirs of the American Philosophical Society, Held at Philadelphia for Promoting Useful Knowledge, vol. 192)

Kenneth M. Setton, Professor Emeritus at the Institute for Advanced Study in Princeton, New Jersey, is a well-known historian. He has made a splendid contribution to the literature on late mediaeval and modern European (including Greek) history with such works as: *Catalan Domination of Athens, 1311-1388* (Cambridge 1948; second edition, London 1975); *A History of the Crusades*, 2 vols (University of Pennsylvania 1955; second edition, London 1969); *The Byzantine Background to the Italian Renaissance* (Philadelphia 1956); translated into Greek by P. P. Panayotou as, *To Βυζαντινό υπόβαθρο της Ιταλικής Αναγέννησης* (Athens 1989); *Great Problems in European Civilization* (with Henry Winkler, second edition, Prentice-Hall 1966); *Europe and the Levant in the Middle Ages and the Renaissance* (London 1974); *Athens in the Middle Ages* (London 1975, Variorum Reprints); and *The Papacy and the Levant (1204-1571)*, 4 vols (Philadelphia 1976-84).

Professor Setton's latest book, *Venice, Austria, and the Turks in the Seventeenth Century*, is published by the American Philosophical Society as No 192 in its *Memoirs* series. The title is reminiscent of Ekkehard Eickhoff's *Venedig, Wien und die Osmanen: Umbruch in Südost-europa 1645-1700*