

Tax Laws That Should Not Be Applied in the Turkey of the New Millennium*

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1. Introduction

Besides the benefits of possessing contemporary objective laws there can still exist some irregularities in some basic issues in our system, or in the Turkish Positive Tax Law. In terms of our tax system, there are some matters like the presence of some legislative rules which are not in accordance even with the fundamental law principles of the past century, the complication in application of those laws, and some subjective regulations and applications going on without the Constitution, laws or the Legislation taken into consideration.

As a result of the increase and the complexity in the economic relations due to the rapid pace of technological change and the development in communication, rules in the tax laws are estranged from each other, as happens in other legal fields as well. For instance, in the new millennium when the consequences of globalisation came about, while scientists were discussing how the electronic trade in our country could be taxed without any interference in the essence of the trade, or any

* This is the updated version of the congress, namely " Turkish Positive Tax Law in New Millennium" held on 1st June 2000 in Marmara University Conference Hall for the memory of Prof. Dr. Adnan Tezel. It was also published in "Prof. Dr. Arif Nemli'ye Armağan (A present for Prof. Dr. Arif Nemli)" as a Turkish text.

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prevention of the freedom of communication or any intervention in the market rules; the laws, authorizing the Assembly of Aldermen in the villages permit the corporal labour service and obligations in kind to be applied despite the disallowance of forced labour in the tax law and despite the essential principles of the Constitution and the tax law of the millennium which allows only a monetary act as a tax system.

In this work, irregular rules in the Turkish Positive Tax Law are not going to be listed in detail. The main aim of this work is to discuss and evaluate some legislations of the Law that have obviously obstructive deficiencies.

Those regulations, which are not in accordance with the principles of law and taxation, can be generally grouped as the ineffective rules, which are still carried out, the temporary rules to be systematized and the irregular rules causing disunion in terms of the technique of execution.

This work is in preference of a new millennium when the rich cannot humiliate the poor, the Social Law State is run against the global economy and capitalism, social justice and stability are provided and individual basic rights and civil liberties are not the secondary matters to be considered.

2. The Systemized Outdated Tax Laws That Disregard The Constitutional Tax Principles

1. In General

In our positive tax law, it's possible to find some old and outdated tax law rules which are not in application any more either because they are obviously conflicting with the Constitution, or because of the limits within the norm itself. These rules, which are usually confronted in the laws related to the Local Administrations and especially the village councils and provincial administrations, cannot be used any more since they are not contemporary.

Some of these rules, which should not even be part of the Turkish Positive Tax Law of the new millennium, are not enforced, and some remain only as tools of some ineffective applications.

II. Salma and İmece Taking Part in Village Law

1. In General

Historically, the taxes on the Corporal Labour Service have either been applied to the Corporal Labour Service or to Obligations in Kind. However, today, apart from extraordinary situations, financial obligations, especially the taxes, are only monetary acts.

The tax remains as a monetary act in developed countries, whereas in our country it still appears to be applied to Corporal Labour Service and Obligations in Kind by reason of *salma*, the local rate levied on the villages; and *imece*, the work done for the community by the whole village. Those are still shown as the main income in the Village Law (Code no 442, dated 1924)

In fact some charges and fees, *salma*, *imece*, property incomes, foundation and levy incomes, and donations are the actual incomes of the Village Administration. (Edizdoğan, 1998. pp.111) It's necessary to mention the amounts transferred to the villages from the central administration and added to the essential sources via Provincial Bank as well. (Uluatam, 1997, pp.173)

2. Essential Work and the Finance of a Village

a. In General

According to Village Law number 442, the main expenses consist of the essential work which has to be done in a village, such as sanitation, cleaning, collecting the garbage, construction of public squares and roads, the salary of the headman of the village and the clerks and taxes and maintenance of common property.

For a villager to perform the village's essential work is an obligatory public service. If he doesn't fulfil them he might be punished. As for the optional work, as long as it is not compulsory, there is no obligation to do it.

b. Salma

Assembly of Aldermen determines Salma, which is a kind of distribution tax imposed for the essential services of the village, at the

beginning of the year. Although it's considered to be an exceptional obligation, Salma has been a frequently used source of income. Moreover, Salma is expected to be a voluntary contribution since the top limit mentioned in the Law has lost its meaning because of inflation. (Uluatam, 1997, pp.174)

The taxpayers, the reason, the category of taxed goods or of taxpayers, the rate and the methods of objection are not clearly explained in the Village Law. Assembly of Aldermen in the village designates the main components including the "financial power" criteria. That is to say, in Salma terms, as the legality of tax is dependent on its coherence and clearness, the necessity for the main components of the tax to take part in the legislation is neglected.

The article about Salma in the Village Law has been challenged because it was considered to be contradictory to the article regulating the tax duty in the Constitution of 1961. However, the Constitutional Court hasn't found any contradiction in this article. According to the Supreme Court, not to anticipate modern tax principles for a tax whose maximum limit is twenty Turkish Liras cannot be a reason for annulment.

The stated verdict of the Constitutional Court can be regarded quite appropriately as not depriving the village administrations, which already have very limited resources, of this income. Yet, the verdict of annulment could have a stimulating role in terms of the lawmakers' handling with the financial problems of these administrations. (Çağan, 1982, pp. 210)

If Salma remains in a new regulation as well, there is a possibility of increasing the top limit, or turning it into a flexible system depending on the inflation, or of a new tax called "Contribution For Village Services" to be put forward.

c) İmece

İmece has been a form of community service in the Anatolian villages for centuries. İmece, which is an institution of the Tradition Law, has been transferred to the Village Law so that the rural public services can be performed. (Keleş, 1994, pp.159)

İmece, which has completely a different structure compared to the other kinds of taxes confronted in the central administrations or in other local administrations, is a corporal labour service performed by the villagers free of charge.

Despite the adjudication "most of the village work is done by all villagers together" according to Village Law, some traditions related to the details of İmece have already taken root. (Uluatam, 1997, pp. 174)

Although İmece is a corporal Service, it's registered as an income to the budget under the condition of assessment. In this assessment, the current worker wage of that year in the village is taken into consideration. (Batirel, 1996, pp. 25, Nadaroğlu, 1994, pp.248)

There is not adjudication about some issues like maximum duration of İmece or who the taxpayers could be in Village Law. These issues are all designated by Assembly of Aldermen in the Village. (Keleş, 1994, pp.159)

Just like as in *Salma*, conceptualisation behind *İmece* too does not bear basic principles of taxation and eventually leads to overriding the basic concepts behind taxation. Moreover concept behind imece leads to override of basic concept behind forced labour defined in Constitution too.

d) Others

There are a few other financial obligations in Village Law that create counter standing at Constitution as well. For example in terms of dues and fees paid for local market and shopping sites at villages, as well as for slaughtering, buying and selling livestock, then again those taken from mines of stone, lime and bricks are all subject to legislation by Assembly of Aldermen of each respective village.

Financial obligations mentioned herein will have to be specified by laws subject to basic principles of Constitution however (Çağan, 1982 pp. 270).

e) Application

It is quite natural for a concept like imece- method employed by everyone in a village to help each other out hand in hand in terms of

economy as well as social matters, to remain rather out of date for time being. Salma on the other hand process which require collection of funds from everyone living in the village in order to help finance social structures to be built, calling for no more than 20 TL collected on Per housing unit is rather out of date when compared to the situations prevailing today since the available rules and regulations were issued in the year 1939. (Altuğ, 1999 pp.110).

Therefore the present conditions prevailing at villages total do not allow people to make use of advantages provided by concepts like imece and Salma. (Altuğ, 1999 pp.100).

Village Code initially issued with respect to terms and conditions prevailing in the year 1924 are obviously out of date today and therefore far from meeting people's needs. It is further required to get these all back to shape and align properly in respect with needs of today. (Öncel, 1992 pp. 177).

While assessing tax authority to villages it is always required to stay fit with terms and conditions put forth by Constitution and financial resources would have to searched for in order to come up with required funds to run the village affairs. (Çağan, 1982 pp. 210).

It look as if there would be advantage to make Salma and İmece provisions taken out of legislation and put in new up to date concepts in terms of taxation placed in validity.

III. Revenue by Special Provincial Administration Departments

1. In General

Provisions regarding the Special Provincial Administration Departments have been issued by means of provincial code what's called "İdare-i-Umumiye (General Administration) dated 1913. This had been held subject to many amendments at later dates then on.

Rates collected through means of various dues and fees collected over such revenues, as well as rates of share allocated from tax revenues, rates added from administrations subject to special administration and those from all sorts of enterprise and activities constitute the revenue items.

Special Provincial Administration Departments are in charge of providing education and training services, health and social welfare, development and prosperity works, agriculture and livestock, trade and economy as well as all alike services. (See, Batirel, 1996, pp. 221).

2. Taxes Collected by Special Provincial Administration Departments

Besides calling attention of the media as well as public in general, of implementations done by municipality together with central administration, services provided by Special Provincial Administration Departments constituted by provincial assembly subject to public vote too are closely followed by everyone. This being the case, some interference occurs when it comes to finding out if revenues attained by such are properly converted into public use or not.

Moreover, detailed information remains unavailable on stable and dependable bases too regarding income and expenses incurred by private administration departments. (Başsoy, 1992, pp. 24).

Reasons for lack of service mentioned herein may be based on insufficient revenue earned by special administrations who undertake tasks similar to those of municipalities, insufficient tax collection and moreover inefficient use of revenue collected from resources available.

It looks quite apparent that time has come for administrations who possess extra revenues in addition to collection of minor dues and fees, and if such administrations are in lack of showing its full performance to be handled by legal amendments in favour especially when getting into a new millennium.

IV. Local Administrations and Enforcement of Court Decision by Appropriate Government Agency

Subject to nature of tax conceptualization cause taxes to be duly collected by respective tax agencies, which does not possess any rights to get away by simply choosing not to collect those that may be hard to do so. No tax authority may do without collecting any tax that remains payable. (Güneş 1998, pp. 19/20). This case leads to enforcement by appropriate government agency subject to provisions by Code No. 6183.

However in local administration where collecting payable dues and fees having left to authorities that remain insufficient when compared to state departments it likely that collection of receivable funds would remain undone indeed. Moreover, there exist a strong belief that especially municipal departments are intentionally choosing not do so too.

Whereas, one may observe from the media and sayings by certain groups that municipalities handle this authority given by provisions of Code 6183 on discrete basis, sometimes choosing not to go after at all, that they stay content by simply as what they can get from those who are willing to pay their taxes. Failure to employ right for Enforcement of Court Decision by Appropriate Government Agency, even the rumour that some candidates going after presidency of city hall give promise to some people that they would not be charging some of the taxes, like Environmental Cleanliness Tax and etc. just to earn their votes, all provide grounds to consider provisions of Code 6183 for collection of taxes are being disregarded by some local administration groups.

Then it becomes necessary to look after these people who disregard their authority to collect taxes, act in discrete manner and stay content with what they can get from those taxpayers who voluntarily remit their taxes and consequentially approach in decisive manner in order to realize the concept of equal rights.

3. Systemized Tax Rules Applied Which Disregard Constitutional Principles

I. Rules Which Disregard Discrimination Principles

In regard of principles of socially being a legal state as well as collection of taxes in righteous manner as foreseen by Constitution gives rise to need to protect the weak and stand against the strong in terms of righteous collection of taxes and discriminate between these two.

Starting from past century, claim has been given towards collecting higher taxes from capital revenues compared to labour in theory, which stand behind taxation concept. This has been applied too. This point of view has been named "discrimination theory." (Bulutoğlu, 1976, pp. 135).

Especially in our Income Tax Bylaws, on one side support to this principle that reflects a socially legal state, many arrangements are made disregarding this principle. Below are a few examples for the year 2000:

- against rates applied to salary payees starting from 15% rising up to 40%, revenues accounted as savings, repo and similar capital estate are charged over only one-single and very low tax rate;
- discounts applied to many capital income revenues, (where this situation provides a profile against for those with fixed income GVK 76, resulting in less tax paid by those who are specified. Here, the rate of income remains unequal to same tax rate).
- keeping salaries received from more than one employer beyond scope of tax declaration, (despite annual salary remains the same, higher tax rate is applied to salary taken from one-single employer.)
- despite 15% provisional tax rate in terms of income taxpayers, self-employed taxpayers are held subject to 20% deduction over gross rate from payments received, (Despite both taxes are of preliminary nature, at least 5% extra tax is applied over to gross rate.)
- capital earnings (interest on savings. Repo and alike) having remained not subject to declaration until 31/12/2002 by Code 4444 (Results in higher tax rate applied to revenues from work, trade and self employment.)

As called for Constitution 73 II, for righteous distribution of tax, the rules and regulation will have to be rearranged in a form allowing less rates applied to work in compare with capital earnings.

II. Rules Which Give Authority to Local Administration to Specify Basic Principles of Determining Financial Obligations

Besides contribution to radicalization of democracy, local administrations are quite open to applications, which deteriorate as well. (Uluatam, 1997, pp. 56)

Financial obligations being clear according to principle given by Constitution 73 III, i.e., all basic principles would have to clearly be defined with respect to prevailing laws. Authority mentioned under Constitution 73 IV regarding immunity, discount, rates and exceptions-being meant solely for amendment- having given to Council of Ministers, act of determining basic principles of taxation cannot be left at discretion of municipalities or related departments of local administrations. Otherwise, they shall be given authority to tax.

Actually, local administrations are not solely content with openings in legislation in contrast with Constitution in acting extremely irresponsible but in putting rules and regulations on unsupported manner to financial obligations as well. For example municipality of Maltepe, violating code 1003 and acting as if Grand National Assembly of Turkey placed a new financial obligation under name "numbering revenues" and continues to collect funds from payers of environmental cleanliness tax.

Considering local administrations, municipalities in particular borne with right to specify various financial obligations, the rates being in this case, some action has to be taken in order to overcome such immediately to overrule such authorities bestowed unrightfully.

III. Rules That Allow Overruling Legality of Taxation Principle by Council of Ministers' Decision and Have It Made Binding by Notice from Ministry of Finance

1. Transfer of Authority by Means of Legislation, General and Special

Since lawmaker body is sole authority in terms of specifying basic principles behind taxation as called for by Constitution 73 III and 73 IV, administration is unauthorized in such respects. However, principle behind legality of taxation mentioned herein provides damage by faulty arrangements from, both Council of Ministers and Ministry of Finance.

Authority bestowed upon Council of ministers by Constitution 73 IV is only meant for deduction and numerical figures at rates, immunity being exception. (Güneş, 1998, pp. 157). This being the case, Council of Ministers becomes enabled to use authority given under such condition according to basic tax principles overriding constitutional rules, while

Ministry of Finance taking advantage of authority bestowed by general and private tax laws becomes enabled to steer basic principles of taxation by giving binding notices.(3)

In such case, what needs to be done can be confined into, both clarifying better description of rule by Constitution 73 IV and banning Financial Ministry authority to make arrangements on general and special legislation at free will.

2. Transfer of Authority Based on Blank Legislation

In Turkish taxing system, especially the Foreign Trade Arrangement Code, which consist of only a few articles based on Constitution Article 167 II that arrange foreign trade, has been left in a situation where it does not use authority bestowed by Constitution to make arrangements, but transfers the initiative to Council of Ministers in full. In other words, legislation authority to specify basic tax principles herein has been clearly left to administration. (For detailed info, See Güneş, 1998, pp. 174)

Codes, which appear only in form, but blank inside that leave authority to specify basic tax principles to Administration, will have to be invalidated.

IV. Rules Against the Principle: Tax Penalties Would Have to be Clearly Defined

Like in penalties applicable for tax deprivation, some sanctions defined in awfully long and complex sentences included in codes deprive this principle from required clearness in meaning behind tax penalties.

Likewise, in their resolution dd. 7/6/1999 number 1072 (4) with inscription: "...Provisions of Code subject to Case, by having fine bound by the minimum wage applicable on resolution date, may cause different fines to be given to offences caused on the same date. Because of words made subject to objection, the individual who does not know the resolution date and rate of minimum wage corresponding to that time would not be able to know how much fine he would have to pay." Constitutional Court has done right by deleting expression: "... resolution date" in Tax Procedure Code 359.

While specifying tax offences and tax fines, all rules and regulations will have to be carefully scanned, discrepancies that fail to define meaning in exact form immediately deleted from Tax Bylaws.

4. Tax Rules That Are Against Principles of Constitution, Continuously Applied and Candidate for Systemization

I. General

Additional taxes imposed in our country in recent years based on economic/financial crises are all done on termed basis, and are taken for one-time usually.

Reversible taxes that had been put into effect by means of legislation in the year 1994 were finally consolidated in 1999 by legislation arranging financial obligations under "Earthquake Tax", started to get customized. (5) Whereas, collection of special process and special communication taxes collected in the year 2001 as foreseen by Code 4605 dd.23.11.2000 is another proof of the mentioned having patched into the system as well (6).

These legal arrangements scrambling numerous principles such as legislation is foreseeable, protection of personal safety as well as procurement, basic principle of equality and primarily the taxation being legal and the concept behind it that has to be proportional with financial earnings having brought about many short termed solutions to financial problems are also foreseen to bring about great many conclusions in terms of legal and economic means as well as personal.

One other aspect that calls attention with regard to three taxes that appear to be supernatural and temporary is that they are based upon the conception derived from basic principles of other taxes mainly. For example the taxable rate of some taxation included within system may appear as subject to some supernatural tax before our eyes. As most of the mentioned taxes are collected on repetitive basis it becomes impossible to spot the occasion that has created the tax in the first place, which result in having some other tax system's taxable rate shown as basis thereto (See, GUNES 1996, pp.72)

Therefore, means by which supernatural taxes are turned into systemized form would have to be banned on definite basis.

II. Special Communications Tax

In special communications tax, leaving righteousness behind concept of taxing special communications in parallel with value added tax, we run into a special case in terms of the taxpayer. That is, Art.8 of Code 4481 about additional taxes, owners of cell-phone would become obliged to pay special communication tax for up to 25% of communication fees. Also, there would be a payment of 25% special communications tax paid over cell-phone installation, transfer, shipment fees (including prepaid cell-phones) "Is Turkish' taxation switching into the Contract System?" the question would be asked especially after one sees that tax payers of special communications tax are regarded as cell phone operators and that financial burden in concern having been borne simply by cell phone owners.

What's been done here is just like in indirect taxation, i.e., placement of someone borne with a task named "taxpayer" in between the entity in charge of payment of tax and the State in charge of receipt of the payable tax. This intermediate that will collect the payable tax from tax payer shall make use of rate payable as tax during time, then shall place it in statement and hand it over to the State.

State takes feudal barons of the past millennium who have undergone a change in shape in the new millennium and gives them the authority to collect taxes and thereby creating a new method for the collection of taxes. Some of the drawbacks of this new method have already started showing off themselves in calculation of treasure share to be taken by the State.

Whereas in modern systems and especially in the new millennium, method employed allowing the use of trustee or employment of paid officers shall be more convenient way of collection taxes. (Dikmen, 1964, pp.120)

Thereby, tax rules and regulations which are brought about to provide means for short term collection should not be allowed to cause any harm to basic principles behind taxation.

5. Legal Rules That Cause Two-Sided or Unsmooth Application in Terms of Operation Technique

I. Subject and Aspects of the Income

There exist an application in Income Tax Code giving rise to not smooth standing in terms of subjects and aspects of the income. Case involves rules and regulations brought about some Code suspended while still in effect by means of some other legislation and thereby banned from "applicable Stance." By means of Code 4444 it has been returned back to the term before the amendment code 4369 especially in terms subject and aspects of income.

Drawbacks and legal contradictions that would come about are clear in the open should legal provision in force is put under suspension. Regardless of having unenforceable state of any provision valid subjected to new code issued with counter-stance, it would be might chaotic thinking about putting back to legislation in the absence of such theorization. In case which involves tax department's failure to fulfil conditions that gave rise to an incidence for tax subject to Code 4369 that remained only for a short time in validity would damage principle of equality especially if such conditions had been able realized some time before to other taxpayers.

One mustn't alter especially the basic principles of taxation, if they intend to retain stability at long as well as short terms in regard with taxation, economy and legislation.

II. Correcting Tax Errors

Formerly, in regard of correcting tax errors there were two separate application means employed by both, State Council Code and Administrative Judgement Procedure Code in terms of application to which place of jurisdiction when complaint filed was overruled by Ministry of Finance. Nevertheless, in terms of filing petition for case two jurisdiction bodies having employed with varying judgment means, situations have caused not smooth application of legislation as well as a two-headed application. In the new millennium it is clear that there should be no two-jurisdiction bodies where each employs different means of judgement for the very same case.

Consequently, following this notice submitted necessary amendments have been made over State Council Code Art 24 dated 2.6.2000 by code 4575 to overcome this "two-headed" situation.(8).

III. Imperfect Legislation

Under frame of principles by General Accounting Code, if the name of the tax to be collected does not appear on tables bound Budget Law task for respective year, then such financial obligation tax would remain uncollected by tax department in such fiscal year.

Tax codes being imperfect legislation their validity only by itself does not provide necessary means for application. A tax must be included in table "C" of respective year's budget in order for them to be collected. In other words, codes not inclusive by this table are deemed imperfect, hence inapplicable. Therefore any taxes collected based on such codes by the Tax Dept. would have to be refunded.

Tax courts on the other hand failing to fulfil conditions called for by codes included within paragraph 4 are considered for misjudgement. Case like this would serve to prove that norms and application techniques remain uncompromising by some associations. Then applicability of tax codes subject to inclusiveness on "C" table condition would have to be clearly defined in the Constitution in order to prevent reverse effect formation.

6. Conclusion

Besides new concepts, which require to be made into rules and regulations before placement into our Taxing System without touch at basic freedom and rights, individual security and dependability of legal system, there still exist some norms outlined by above work, which have to be abandoned from the system, as well. These would have to be taken out since they do not fit the new millennium we are in nowadays. Such norms will have to be taken out either by new codes, or by resolution to overrule by Constitutional Court because they do not belong into decent bylaws. This would mean new tasks and order to legislative bodies, primarily the Constitutional Court.

Such would require easy application means as well as facilities that allow constitutional judgement would take action smoother, without hindrance. Also, it would without doubtfully better for the welfare of Supreme Court to save itself from short termed attempts to save the day by overcoming problems that however may mean dreadful end on the long run by damaging individual's basic civil rights of freedom. Additional taxes that have been put to force at financial crisis times are totally unfit with requirements of the new millennium. Now, lets take a look at term spanning from 1994 until 1999, during which administration and jurisdiction bodies governing the state had put extra tax burden on citizens who had been paying off their taxes more or less in a stable manner just to make up for the budget deficit. Despite stopping this ritually passes from resolution to abandon given by Constitutional Court, guidance provided by the Supreme Court had not been satisfactory indeed.

Speaking generally, the reasons behind failure to realize tax rules and regulations in a smooth manner are mainly that jurisdiction bodies and administration were unsuccessful in coming up with means to convey objective procedures in legislative manner into the Constitution, or administration having been negligent of codes when realizing subjective procedures or that such had been misunderstood or misinterpreted, whatsoever:

Those accrued from subjective procedures into tax jurisdiction are converted into lawful manner at great extent. (Saban, 2000. pp.78). However, it is not that easy to reach the same result though judicial inspection of abstract procedures by codes and legislative body with the administration.

Shortly speaking, in order to provide efficient judicial inspection over tax law rules, proper means would have to be provided over out of date rules functioning which stand against constitutional and legally proper means in order to clean up from any that stand against individual's basic rights and freedom. Contribution is mandatory both from administration and legislation in order to refine such indecent rules out of the system. In addition to all, legislation shall be borne by dirty of determining the authority bestowed upon Council of Ministers by Constitution 73 IV. to make include tax concept at a proper manner into "C" table of budget for convey into scope of the Constitution.

1. "... At this stage, since providing the village with electric facility is not among mandatory tasks of the rural individual, it becomes impossible to deem the portion of money decided to be collected from those who do not fulfil this task, i.e., rate of money considered to be "Salma" as foreseen by Art. 16 par.4 of the code in concern....." Supreme Court of Justice 3rd Executive Office 1658/3732, 21.3.1988, RG (Official Gazette) 14 May 1988, 19814.
2. AYM. E. 1963/198, K. 1965/I. 5.1.1965 (AMKD., pp.3, n.3/12); There exist differing votes in resolution. According to those who voted in this regard, "... leaving task to determine rate of tax to be borne by the village council of aldermen would be an action clearly open to all sorts of mistakes as well as discretion. Point is not the rate of tax assessed, but solving the matter on the matter of principle.
3. For detailed info on application methods, see: "Abdullah Kütükçü, Arrangement Authority bestowed by Legislative Body with regard to Income, Corporate Tax and Value Added Tax to Enforcement Body. Istanbul University Social Sciences Institute, Graduate School Graduation Thesis, Unpublished, Istanbul 1997, pp.49.
4. RG (Official Gazette)12.10.2000, 24198
5. "Code about amendment to certain tax laws.... Arrangement of New Taxes for Balance in Economy" dd. 1994 numbered 3986 and Code about amendment to certain tax laws to overcome economic losses caused by severe earthquakes in Marmara Region on 17.08.1999 and 12.11.1999 by arranging new tax obligations and rearrangement of tax laws" dd.1999 no.4881
6. RG (Official Gazette) 24246, 3011.2000 (repeat)
7. Collection of taxes in Contract System is done by someone called "Tax Collector" who used to collect payable tax sum against receipt of certain sum of money. Deducting expenses withheld for collection from difference between rates paid to tax Collector and collected rate made up earnings by Tax Collector.

Tax Collector had been subject nevertheless to losses too because his job involved risks.

In tender method the person playing the role of Tax Collector collects tax for and on behalf of the state then gets his commission on percentage basis out of net tax rate collected minus expenses risk involved in this case has been divided between the state and this person.

In collection by means of public representatives, actual collection of funds has been left to representatives of town and the village due to insufficient performance of financial department.

Trust method involves collection of taxes made by financial department officers paid by salary. This being the tax collection method employed today, all other proceeds related thereto are done by means of officers of state (finance Dept) or by people assessed by public legal entities transferred with authority arranged by tax collecting department. (Orhan Dikmen, Finance Lessons, 1st Book, 2nd Edition, İstanbul, 1964, pp.119).

8. RG (Official Gazette) 15.6.2000, 24080

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