

## Fascist Discourses in the Single-Party Period: The Case of 1942 Wealth Tax in the Cumhuriyet Newspaper\*

Tek Parti Döneminde Faşizan Söylemler: Cumhuriyet Gazetesi  
Örneğinde 1942 Varlık Vergisi

Özlem ÖZDEŞİM SUBAY\*\*   
Ferihan POLAT\*\*\*   
Emel DİKBAŞ TORUN\*\*\*\* 

### Abstract

Fascism, which sometimes defends racial superiority through its emphasis on consanguinity, often makes the distinction between “us” and “them” in the form of discriminatory language in daily life. Despite the Single Party Period in Turkey between 1923 and 1950 being characterized as an authoritarian regime, some implications during World War II as the Wealth Tax Law are claimed to contain fascist components. Though it mainly covers the commercial bourgeoisie, subsidiary farmers, some claims state that this tax targeted non-Muslims and Jewish people especially. The aim of this study is to understand whether the Single Party Period in Turkey produced fascist discourse in ordinary daily life in the case of the Wealth Tax Law. For this purpose, in this study the news texts and articles about the 1942 Wealth Tax Law in the newspaper Cumhuriyet are examined using a discourse–historical approach with the strategies of predication and argumentation. In light of those findings obtained herein, it can be said that intensity of the discriminatory language used in the press concerning tax law in ordinary life were common the public rather than the regime itself.

**Keywords:** Wealth Tax Law, Fascist Discourse, Discourse Strategies, Discourse – Historical Approach, Antisemitic Discourse, Non-Muslims in Turkey.

### Öz

Soydaşlık vurgusu üzerinden bazen ırkın üstünlüğünü savunan faşizm, gündelik hayatta çoğu zaman “biz” ve “onlar” ayrımını yapan ayrımcı bir dil kullanmaktadır. Türkiye’de 1923-1950 arasındaki Tek Parti Dönemi otoriter bir rejim olarak nitelendirilmesine rağmen, II. Dünya Savaşı sırasında çıkan Varlık Vergisi Kanunu’nun faşist bileşenler içerdiği iddia edilmektedir. Ağırlıklı olarak ticaret

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\*\* Pamukkale University, Denizli, Türkiye, E-mail: oikiz@pau.edu.tr, <https://orcid.org/0000-0002-7596-3069>

\*\*\* Pamukkale University, Denizli, Türkiye, E-mail: fyildirim@pau.edu.tr, <https://orcid.org/0000-0002-8832-0847>

\*\*\*\* Pamukkale University, Denizli, Türkiye, E-mail: etorun@pau.edu.tr, <https://orcid.org/0000-0002-7882-9295>

burjuvazisini, çiftçileri kapsamakla birlikte, bazı iddialar bu verginin özellikle gayrimüslimleri ve Yahudileri hedef aldığına yöneliktir. Bu çalışmanın amacı Türkiye’de Tek Parti Dönemi’nin günlük hayatta faşizan söylem üretip üretmediğini Varlık Vergisi Kanunu örneğinde tespit etmektir. Bu amaçla bu çalışmada, o dönemde Cumhuriyet gazetesinde 1942 Varlık Vergisi Kanunu ile ilgili haber metinleri ve köşe yazıları söylem-tarihsel yaklaşımın yüklemleme ve argümantasyon stratejileriyle incelenmiştir. Bu çalışmada elde edilen bu bulgular ışığında, vergi yasasına ilişkin basında kullanılan ayrımcı dilin günlük hayattaki yoğunluğunun rejimden çok kamuoyunda yaygın olduğu söylenebilir.

**Anahtar Kelimeler:** Varlık Vergisi, Faşizan söylem, Söylem stratejileri, Söylem-Tarihsel Yaklaşım, Antisemitik Söylem, Türkiye’deki Gayrimüslimler

## 1. Introduction

Fascism emerged as one of the most interesting political movements of the beginning of the 20th century, and has since come to define the names of regimes in certain countries throughout a particular period. Fascism is also used to characterize the name of the ideology of a particular movement or a party. Additionally, a discriminatory fascist discourse that may be encounter at all times has been produced in the ordinary language of daily life (Bora, 2015). The political use of media as a certain source of power is more visible in those countries that have experienced central ideas of fascism, such as protecting a particular state or race, also have the function of mobilizing the masses by strengthening rhetorical power. This rhetorical power—comprising rich fascist language of discourse including prejudice, marginalization, xenophobia, and hate speech—permeates the masses through propaganda techniques. Accordingly, because fascist discourse contains this diversity, it can be used to determine the daily political language of non-fascist regimes.

This study analyses Single Party period of the Republic of Turkey, the political process between 1923 to 1950, and discussions in political science that concern the nature of the regime of this period are herein diversified. The common point of these discussions is that the ruling regime of Turkey was authoritarian throughout the aforementioned period. However, social scientists, such as Zürcher (1993), Keyder (2015), and Bora (2017), state that this authoritarian regime sometimes carries totalitarian motives and is reminiscent of the contemporaneous experience of fascism in Italy. In particular, the elimination of the opposition in the political area after 1925 and the dissolution of non-governmental organizations after 1930, it is seen that totalitarian regime practices were sometimes used for pragmatist purposes. Özbudun (2016) argues that some practices, such as the Wealth Tax Law, included certain chauvinist and even racist elements that went beyond the understanding of nationalism during the Single Party period that was the nation-state model aimed to be implemented. Bora (2009) claims that nationalist ideology sometimes forms the basis for fascism, and notes that this is not unique to Turkey. However, despite all these arguments, almost all social scientists have reached a consensus on that period in that it cannot be considered to have been fascist regime. Therefore, for the ordinary emergence of fascist discourse, the regime does not necessarily have to be characterized as fascist or be visibly ideologically fascist in regard to its movement or party. According to Bora (2015), the

instantaneous and spontaneous appearances of ordinary fascism in daily language are widely seen in every country and throughout every period.

The subject of the present study is the Wealth Tax Law of 1942, a government policy that is claimed to have been implemented in the Single Party period in Turkey under specific conditions during World War II. This period is described as an authoritarian regime due to the statist model in the economy, and especially after the 1930s has been criticized for the allegation that the regime emulated European fascism due to its intense emphasis on “Turkishness” among its state institutions and in the leadership staff of the Republic due to its financial practices (Ökte, 1951; Çetinoğlu, 2009). One of the most important sources of these claims is the Wealth Tax Law of 1942: a product of the government’s attempt to intervene in the market using financial means in order to reverse the economic downturn caused by World War II. Throughout this process of the enactment of the Wealth Tax Law to the end of the application, many practices, and discourses are carried out independently of the government’s objectives, which has led to the emergence of debates and criticisms that are still alive today.

This study aims to find source of criticism concerning the 1942 Wealth Tax Law as a fascist practice. For this purpose, it examines those news texts and articles of Cumhuriyet – a newspaper that had the highest rate of circulation in the Turkish press throughout that period – in a period of 29 months. The reason why Cumhuriyet Newspaper is chosen in order to analyze the fascist discourses in the press of that period is that this newspaper had the highest circulation. As part of this process, the statements of government officials in the Cumhuriyet newspaper, the news, and articles about the Wealth Tax Law will be taken into account. As part of the evaluation of these materials in regard to fascist practice, it is examined whether the press of the period produced a fascist discourse through their use of discriminatory language, and if so, what role it plays in this evaluation.

## **2. Fascist Discourse**

Griffin defines fascism as “a genus of political ideology whose mythic core in its various permutations is a palingenetic form of populist ultra-nationalism” (Griffin, 1991, p. 26). Griffin formulates fascism using three words: “palingenetic, populist and ultra-nationalism”, using the Victorian term “palingenesis”, meaning “rebirth from the ashes” to characterize the central motivating spirit of fascism. According to Richardson (2018, p. 448) these three concepts of Griffin’s definition, however unified, nevertheless fall short of accurately describing fascism or fascist discourse, because all these three terms remain disconnected from material practices. In contrast, Billig’s (1978, 1990) work provides a highly adaptable definition of fascism, both ideologically and as a political movement (Richardson, 2018, p. 449).

Billig argues that fascism is characterized by five fundamental changing features. To classify a party or movement as “fascist” it must be ideological, strictly nationalistic, anti-Marxist, opposed to the mobilization of the working class as a class for itself, and must support wealth in political

economy. The fourth feature that Billig maintains characterizes fascism is advocacy of these ideological commitments in a way that facilitates fascism as posing a direct threat to democracy and personal freedom. The fifth and final feature is that fascism, which manifests as an unequal order, emerges as a political movement (Billig, 1978, p. 7).

People develop strong attachments to their ethnic groups and, if there is a collapse in socio-economic or cultural processes, this may facilitate the development of hostility towards foreigners by blaming them for this failure and by encouraging competition with them (Cashdan, 2001, p. 760). With the rise of the concept of the nation-state in Europe in the 19<sup>th</sup> century, mechanisms of protection, from the rejection or belittlement of everything foreign, the devaluing of other nations and the exclusion of other national, ethnic, and religious minorities comes into play (Habermas, 2018). Therefore, the main ideological currents of nationalism and racism provide the necessary resources for the continuous construction of the “other” which is thought to harm the security or purity of the nation and race in question (Billig, 1990, p. 24). The internalization of the “us” consciousness, which is the ultimate goal of the national identity, and the construction of the citizens’ community by the citizens themselves cannot be realized without an “other” from which this consciousness is fed (Üstel, 2008, p. 209). Consequently, the centrality of nationalist assumptions in modern consciousness contains a permanent potential for politics of the “other”, based on the assumption of the “other” as defined by the nation or race concerned. Fascist groups can make use of the distinction between “them” and “us” in regard to “other” nations, “other” races, and “others” in general while simultaneously expressing this policy (Billig, 1990, p. 25).

The discourses that people produce can be counted among those tools that are used to marginalize people by categorizing them as “us” and “them”. According to van Dijk, discourse distances people by creating an “us” and “them” dichotomy, by exaggerating associated facts, and by dramatizing the “them” and sacrificing the “us” group (van Dijk, 2000, p. 84). Hence, hate speech has a great importance in psychology, which perceives the “other” as a threat and makes the “us” a victim (Finchelstein, 2017).

Discursive metaphors play an important role in communication and can be combined with socio-ethnic evaluations to reveal the idea of destroying the “other” group, as has been seen in Nazism. In this case, it is seen that physical and medical characteristics are transferred to socio-political discourses and actions (Musolff, 2013, p. 58). These discourses which emerged during the World War II were shaped according to the course of the War itself. The anti-Semitism discourse that emerged in Germany following Britain’s support for Soviet Russia was combined with anti-Western and anti-Bolshevism discourse. After the USA attacked Japan, Nazi propaganda put the anti-American theme into play and carried itself out according to the conspiracy theory that the Jews wanted to control the world (Kallis, 2005, p. 85).

Beuzamy (2013) states that antisemitic discourse in terms of fascist movements and parties in France was effective both before and during World War II; he confirms that this situation does not disappear completely after the war, but continues by transforming into a new form, albeit in

an “implicit” way. While the fascist discourse is expressed “publicly” before and during World War II, it becomes “implicit” due to political and legal conditions after the War. Hence, while Jews are targeted “publicly” throughout the interwar period, they are shown in the post-war period as being the cause of social and economic problems in fascist discourse (Beauzamy 2013, p. 163). Determining that a similar situation is also applicable Hungary, Kovacs and Szilagyi (2013) examine the referential/nomination strategies, stereotypes, and main discussion schemes present in 1940s newspapers as well as in new media today. When looking at the overall discourse in the media, it can be seen that Jews are presented as being parasites; as being a threat to the health of the people concerned; and that many negative features, such as being “dishonest”, “immoral” and “perverted”, are attributed to them (Kovacs and Szilagyi 2013, pp. 203 – 209). Kryzanowski and Wodak (2008) examined the discriminatory language used against immigrants in Austria and determined that, even after World War II, Austrians made many derogatory allusions and assumptions toward Jews.

Richardson (2013) states that the discourse used by British National Party before 1960, when it was a fascist party, had a more racial and anti-Semitic character, and that after 1960 the xenophobia in its fascist discourse turned more toward immigrants. He also states that the reason for such changes that emerged after 1960 is one of pragmatism, because racial discrimination was considered after this time to be a violation of the law (Richardson 2013, p. 200). In another study, Richardson states that today’s fascist parties prefer to generate a “hypocritical” propaganda to gain the support of the masses (Richardson 2011, p. 38). Fascist parties present themselves as being modernized in order to avoid making statements that are incompatible with democracy and the law; nevertheless, their subconscious messages preserve their fascist content (Marinho and Billig 2013, p. 146). Richardson and Colombo state that over the last quarter-century, a period in which the Northern League (Lega Nord) Party in Italy followed the same strategy, far-right parties became increasingly successful in Europe by using this method (Richardson and Colombo 2013, p. 181).

### **3. The Wealth Tax Law As A Solution To The Economic Downturn During World War II**

In the interwar period nation-states around the world were shaken by economic crises, a situation that caused affected states to try to strengthen their “national economy” (Hobsbawn, 2012). Turkey’s economic policies applied in the interwar period are usually seen as a kind of national defense undertaken in accordance with the state of the world economy (Tekeli and Ilkin, 2018, p. 20). Turkey had experienced the most severe form of economic conditions of the World War II, although she did not participate in the War itself (Boratav, 2018, p. 333).

The government chose to print money to cover the costs of the War, however, this situation caused rapid inflation (Yenal, 2017, pp. 89–90). In the face of those measures taken by the government, the black market and the process of grant-making became widespread, leading to

serious shortages of basic consumer goods—it caused the impoverishment of large masses of the Turkish population. On the other hand, rumors of “great profits” and the “excessive enrichment” of certain people caused some sections of the administrative bureaucracy to take a stand against merchants and big landlords (Tezel, 2015, p. 310). The conviction that certain individuals were making considerable profits spread the idea that these war-enriched people should be taxed so that the economic troubles caused by the war would be fairly burdened by society (Keyder, 2015, p. 143).

The Wealth Tax Law, enacted in November 1942, mainly covers the commercial bourgeoisie, subsidiary farmers, tradesmen, and wage earners. The Wealth Tax Law was an extraordinary war tax that was levied by certain commissions and that was collected only once without the right of objection (Boratav, 2018, p. 335).

According to Akar, the Wealth Tax was first brought to the agenda of the Turkish government in the secret session of the Republican People’s Party in November 1940, when Şükrü Saraçoğlu decided to strengthen the position of Turks in the economy with the aim of creating a Turkish bourgeoisie. The Tax was accepted as an important practice, not only in economic, but also in political and cultural terms (Akar, 1992, p. 9). Professional financiers’ contribution was perceived in the fact that the Turkish people – non-Muslim minorities distinction is not included in the text of the law and the tax is applied to Turkish taxpayers. However, discrimination based on religion and race, which is not reflected in the text of the law and official statements, has subsequently become a distinctive feature in tax practice (Boratav, 2006, p. 334).

Ökte (1951, p. 45) states that before the Wealth Tax Law was adopted, charts were prepared according to instructions given by the Ministry of Finance. Financiers have tried to develop standards to avoid arbitrariness when levying taxes, especially in big cities. Accordingly, they divided professions into classes according to their earnings throughout the war. Prime Minister Saraçoğlu approved the tax by increasing the tax amount by 5–10 times for non-Muslims (Tekeli and Ilkin, 2016, p. 44). Comparatively, Kayra (2018) states that, since Turks were less wealthier than non-Muslims, these rates may have been fair in consideration of the wealth disparity between Muslims and non-Muslims (Kayra, 2018, pp. 181–186).

It was decided that those individuals paid less than half of the levied tax, or those who did not pay at all would be sent to Aşkale for obligatory work (Yalçın, 2012, pp. 326–327). However, according to Boratav (2006), a Turkish–minority distinction can be seen in that the tax was only to be applied to service professionals and small tradesmen belonged to minority individuals. Another practice in which the minority–Turkish distinction prevails was realized through the subjection of non-Muslims only to obligatory work. While the tax as in force, the number of individuals taken to the camp to obligatory work was 2,057, and the number of those sent to Aşkale was 1,400 (Boratav, 2006, pp. 341–342). Furthermore, Bali states that targeting Jewish merchants was a factor in the emergence of the Turkish–minority distinction (Bali, 2005, pp.

45–48). Besides, no sanctions were imposed on those Turks who did not pay their taxes, and these individuals were not subject to any working obligation (Bali, 2017, p. 450).

Three main perspectives emerge in the academic literature on the 1942 Wealth Tax, which was implemented by the Single Party period in the financial field to find solutions to the negative economic and social problems created by the World War II. The first of these is the perspective developed within the framework of the views of Boratav (2018) and Keyder (2015), who claim that the Wealth Tax is not based on the Turkish-minority distinction, but that in this practice a certain distinction is made between the farmer and the urban bourgeoisie, the Anatolian merchant and the Istanbul merchant, in favor of the former and against the latter. Secondly, some social scientists claim that the Wealth Tax Law is a part of the “Turkification policies”, the foundations of which were laid in the last period of the Ottoman Empire and later became a state policy (Aktar, 2004, p. 82) and the Wealth Tax emerges as an example of an anti-minority policy (Akar, 1992). However, thirdly according to some social scientists, it is an easy provision to think in this way at the point of Wealth Tax, this tax is an ordinary war tax released as a result of necessity. Although there have been some problems in practice, it is not correct to associate this tax with the fascist regimes of the period (Ortaylı and Küçükçaya, 2017, p.168; Kayra, 2018).

The Wealth Tax was abolished on 15 March 1944 by deleting the debts of those individuals who had not paid. According to Bali, the customers of these minority individuals who had to sell their property and real estate in order to pay their taxes were Turkish, therefore, there was a change in the economy socio-culturally (Bali, 2017, p. 451).

#### **4. Discourse–Historical Approach As a Research Methodology**

Critical discourse analysis acknowledges the use of language in speaking and writing as a form of “social practice”. Defining discourse as social practice means it is necessary to examine the dialectical relationship between a particular discursive event and related situations, institutions, and social structures (Fairclough and Wodak, 1997, p. 258). Critical discourse analysis not only investigates a linguistic unit on its own, but also includes examining social phenomena using a complex, multidisciplinary, and multi-method approach (Wodak and Meyer 2009, p. 2).

There are four main approaches within critical discourse analysis, namely: the Dutch, British, German, and Vienna schools. The English school of social scientists—such as Gunther Kress, Robert Hodge, Roger Fowler, Norman Fairclough, and Theo Van Leeuwen—have been influenced by the linguistic dimension of Foucault’s (1981) discourse theory. In the Dutch school Teun van Dijk’s work prioritizes the use of a triple model to show how personal and social cognition mediates between social structures and discourse structures with its cognitive-oriented approach. The German Approach, implemented by Utz Maas, Siegfried Jäger, and Jürgen Link, is more strongly influenced by Foucault’s concept of discourse compared with the discourse used by the British school (Wodak et al., 2009, p. 7).

Having roots in Bernstein's socio-linguistic approach—and propounded by social scientists such as Wodak, de Cilia, Matouschek, Januschek, and Liebhart—the Vienna School of Discourse Analysis positions itself within the philosophical and sociological tradition of Critical Theory with its critical discourse analysis (Fairclough and Wodak, 1997). In analyzing historical and political texts, the historical dimension of discursive actions is handled in two ways. First, the discourse-historical approach always seeks to integrate as much information as possible onto the historical background and those original historical sources upon which discursive events are placed. Second, it follows the diachronic change brought about by certain types of discourse over a period of time (Wodak et al., 2009, pp. 7–8).

Supporting this view, Billig (1978, p. 96) states that fascist movements should be analyzed from a diachronic perspective and that historical development should be taken into account, even when it is examined purely at the individual level. Billig (1978) points out that many techniques used in the study of radical political groups are inadequate for understanding underlying ideological commitments. Furthermore, he states that these techniques only employ a superficial focus on ideology, and are not associated with the history or social structure of the group in question (Billig, 1978). Thus, the discourse–historical approach—which adds into the analysis those historical sources and socio-political developments that underly discursive events—functions as an intermediary to reveal hidden power dynamics (Richardson and Wodak 2009, p. 255).

The discourse–historical approach handles discourse in a historical context. Accordingly, at the current time it is more or less direct, more or less obvious, and the result of long-standing historical, material, social, political, economic, cultural, institutional, and intellectual processes. These processes, as seen in the texts themselves, come into effect by being reflected in the discourse of any given historical period. The discourse–historical approach also enables a better exploration of these processes by historicizing discourse while examining texts, and by linking the discourse and historical contexts. This approach provides a way to examine texts produced in the past, and enables the historicization of contemporary discourse through the analysis of these texts. It is thought to be functional in revealing the change, transformation and continuity of events, especially concerning the examination of long-term political events (Richardson 2017, pp. 61–62). The approach comes to the fore especially in analyzing the discourse of the far-right and fascist parties, because it aims to integrate and triangulate information about historical sources and the background of those social and political spaces in which discursive events exist (Wodak and Richardson, 2013).

There are also discourse–analytical elements and strategies that are useful for analyzing discourses on “racial”, “national”, and “ethnic” issues. The word “strategy”, means a discursive implementation plan that is usually adopted in order to achieve a particular social, political, psychological, or linguistic goal. The discourse–historical approach comes to the fore with method-based discourse studies, and includes five strategies: reference, predication, argumentation, perspectivization, and intensification and mitigation (Reisigl and Wodak, 2001, p. 44).

According to the discourse–historical approach, it is stated that these five different strategies, which constitute the construction of positive “us” and negative “them”—generate answers to the following questions: How are persons linguistically named? (reference); What characteristics and qualities are attributed to “them”? (predication); What arguments do certain individuals or social groups use to justify the exclusion, discrimination, suppression, and exploitation of others? (argumentation); From which perspective are these denominations, references, and arguments expressed? (perspectivization); Are the relevant discriminatory remarks articulated or even intensified or mitigated? (intensification and mitigation) (Reisigl and Wodak, 2001, p. 44).

**Table 1.** Discursive strategies in the discourse–historical approach (Richardson, 2017: 80)

Strategy	Linguistic Function
Referential Strategies	Ways of Naming
Predicational Strategies	Ways of Describing
Process representation strategies	Ways of (inter)acting
Argumentation Strategies	Ways of Reasoning
Perspectivization	Ways of Positioning
Intensification and Mitigation	Ways of Scaling

This study examines news texts and articles published in the newspaper Cumhuriyet regarding the Wealth Tax Law between March 1, 1942, and July 31, 1944 accordingly predication and argumentation strategies; it argues that discriminatory discourse emerged among merchants in general and, more specifically, among non-Muslim merchants throughout that period. For this purpose, the discriminatory provisions established in the context of predicational strategy are as follows.

**Table 2.** Discriminatory attributes used in predication strategy

Predication	Meaning
Predication 1	(Non-Muslim) Merchant is responsible for the economic crisis that broke out during World War II.
Predication 2	(Non-Muslim) Merchant is morally corrupt and harms the moral and cultural values of the nation.
Predication 3	(Non-Muslim) Merchant is greedy; s/he only thinks about his own interests, not those of his nation.
Predication 4	(Non-Muslim) Merchant cooperates with foreign conspirators who work against the interests of the nation.
Predication 5	Because of his profit-oriented thinking, the (non-Muslim) merchant can take deceptive actions, he is literally a capitalist.
Predication 6	(Non-Muslim) Merchant is a social parasite.
Predication 7	(Non-Muslim) Merchant is prone to commit crimes.
Predication 8	(Non-Muslim) Merchant is privileged over other social groups and does not make enough sacrifices for his nation.
Predication 9	(Non-Muslim) Merchant is not willing enough to pay the Wealth Tax compared with other social groups.

## 5. Research Findings

In the analysis of this study, all those articles and news items that laid the groundwork for the Wealth Tax Law, and which contain discriminatory language regarding the implementation of the Law in the newspaper Cumhuriyet from March 1, 1942 to July 31, 1944, are examined in accordance with the discourse–historical approach. For this purpose, the date range that this study concerns first divided into three periods: the first period includes March 1, 1942 to 11 November 1942 and covers that period in which the public is first informed and then persuaded in regard to the Wealth Tax Law that is under consideration for issue. The second term includes 12 November 1942 to 30 June 1943, the period in which the Law is enacted and implemented. It is seen that the news texts and articles in the newspaper Cumhuriyet during this period operate according to a public approval process. The third period of the analysis includes 1 July 1943 to 31 July 1944, and appears as a period in which the news texts and articles about the Law both decreased in number as compared with previous periods, and a period in which discriminatory language at the level of discourse became reduced.

Discriminatory language emerged in the context of prejudice and marginalization—both of which are elements of fascist discourse—during the nine-month period between 1 March, 1942, and 11 November, 1942, prior to the enactment of the Law. This process started with an emphasis on unfair earnings and continued with the threat of punishment for those who made unfair gains. It is striking that not only the merchant but also capitalism in general was criticized as a system and an attempt was made to establish a relationship between Judaism and capitalism. The marginalized outgroup—that which was associated with an unfair gain in all news texts and articles over the course of nine months—are merchants and, more specifically, non-Muslims in the merchant class. It is observed that the merchants, especially those of Istanbul’s markets, mainly comprise non-Muslims, individuals who were held responsible for the economic downturn, and who were frequently and heavily referenced in news texts and articles; interestingly there is no mention of farm lords, who were also taxpayers.

**Table 3.** Distribution of news published between 1 March, 1942 and 11 November, 1942 according to predication strategy

Predication	f	%
Predication 1	11	12.7%
Predication 2	10	11.5%
Predication 3	17	19.6%
Predication 4	1	1.1%
Predication 5	9	10.3%
Predication 6	3	3.4%
Predication 7	36	41.4%
Predication 8	0	0%
Predication 9	0	0%
Total	87	100%

In Table 3, the discriminatory language of fascist discourse during this period accordingly predication strategy is the seventh predication “(Non-Muslim) Merchant is prone to commit crimes” at 41.4%. It was emphasized that those merchants who gained unfair profit during the nine months before the enactment of the Law committed a crime, and that therefore they should be punished. One month before the enactment of the Law, government gave way to the idea that, rather than penalizing unfair profits, the merchant should be taxed. The third discriminatory predication “(Non-Muslim) Merchant is greedy; s/he only thinks about his own interests, not those of his nation.” comprises 19.6% of all statements in this period. The first discriminatory predication, whereby merchant is held responsible for economic deterioration in Turkey, is seen in 12.7% of all writings of this period.

**Table 4.** Distribution of news published between 1 March 1, 1942, and 11 November, 1942 according to argumentation strategy

Name of Topos	f	%
Danger/threat	20	15.9%
Law	18	14.3%
Burden	14	11.1%
Finances	14	11.1%
Ethnocentrism	11	8.7%
Authority	9	7.1%
Numbers	9	7.1%
Justice	8	6.3%
Culture	8	6.3%
Advantage/Usefulness	6	4.8%
Responsibility	4	3.2%
Definition	2	1.6%
Disadvantage/Uselessness	2	1.6%
Reality	1	0.8%
Total	126	100%

Table 4 illustrates the most emphasized topos in terms of the argumentation strategy of critical discourse analysis; specifically, this is that of danger/threat comprises 15.9% of all statements. The fact that the merchants were held responsible for the inflationary pressure in the economy led them to come to the fore topos of the economy and burden with 11.1% in this period. The idea of eliminating an economic danger and burden that was ostensibly created by the merchant’s commercial activities throughout this period the topos of the law was present in 14.3% of all news articles and texts. The emphasis on the need to punish merchants’ unfair earnings gradually led to the development of the idea that such gains could be resolved by a tax regulation that would benefit the economy.

The news texts and articles published in the newspaper Cumhuriyet during the seven-month period between 12 November 1942, and 30 June 1943—a period in which the Wealth Tax Law was

enacted and implemented—were also analyzed. The process that started with the announcement of the Wealth Tax Law continued with the emphasis that the Law had been approved by the public. After emphasis was placed on the fact that those who do not pay their taxes would be punished with obligatory work, it continued with the announcement of the lists of those subject to employment obligation. Later it was highlighted that those who did not pay the Wealth Tax were not in good faith, and that this practice was not an unfair practice, lists of the names of those sent to the labor camp were then published. In news texts and articles from this seven-month period, that group which was associated with most unfair gains and which appeared in the lists of taxpayers, comprised non-Muslims.

**Table 5.** Distribution of news published from 12 November 1942, to 30 June 1943 according to predication strategy

Predication	f	%
Predication 1	4	3.2%
Predication 2	3	2.4%
Predication 3	12	9.6%
Predication 4	0	0%
Predication 5	5	4%
Predication 6	4	3.2%
Predication 7	10	8%
Predication 8	15	12%
Predication 9	72	57.6%
Total	125	100%

As can be seen in Table 5, the foremost discriminatory language of fascist discourse throughout this period according to predication strategy is the ninth predication, “(Non-Muslim) Merchant is not willing enough to pay the Wealth Tax compared to other social groups”, at 57.6%. Therefore, it was emphasized that the merchants who did not pay their taxes were not of good faith and deserved to be punished. The eighth predication “(Non-Muslim) Merchant is privileged compared to other social groups and does not make enough sacrifice for his nation”, which comprised 12% of all language, is the second most committed attribution in this period. It can be seen that this predication was shaped by the idea that social classes other than that of the merchant class sacrificed blood and property during the War of Independence and the World War I, and that the merchant class should therefore provide social justice by paying this tax because they did not previously make such a sacrifice. These prejudices were then accepted by the public who then supported the third predication that includes the idea of “(Non-Muslim) Merchant is greedy; s/he only thinks about his own interests, not those of his nation.”

**Table 6.** Distribution of news published from 12 November 1942 to 30 June 1943 in accordance with argumentation strategy

Name of Topos	f	%
Numbers	49	26.2%
Ethnocentrism	44	23.5%
Advantage/Usefulness	16	8.5%
Law	15	8%
Finances	11	5.9%
Authority	11	5.9%
Justice	10	5.3%
Responsibility	9	4.8%
Danger/Threat	7	3.7%
Definition	4	2.1%
Uselessness/ Disadvantage	3	1.6%
History	2	1.1%
Culture	2	1.1%
Abuse	2	1.1%
Reality	2	1.1%
Total	187	100%

In Table 6, the most emphasized issues in this period in terms of the argumentation strategy of the discourse–historical approach were ethnocentrism which represented 26.2% of all emphasized issues, and numbers. Concerning ethnocentrism, which represented 8.7% in the period before the Law was issued, it is observed that the news articles and articles increased in the period following the taxation. This increase is associated with the publication of lists of taxpayers who were subject to working obligations. One of the most discussed topos in this period covering the enactment and implementation of the law is topos of advantage which was present in 8.5% of all news articles from this period. The contribution that the collection of such a tax to the dissolution of the economy and the general wellbeing of society was a widely covered topic in news texts and articles.

In the text of the Wealth Tax Law, those individuals are subject to tax due to unfair earnings were defined as “people with high profits” which is different from their portrayal as “merchants”, “non-Muslims”, and “Jewish” in the newspapers. When only the text of the Law is taken into account in the discourse analysis, the discriminatory language carried out in the persuasion and implementation processes will not be observed. However, the success of the discourse–historical approach as part of critical discourse analysis is precisely at this point. This approach is studied since it links discourse with history by examining the subject matter in time and enables a deeper understanding of the social phenomenon. The reason why the topos of ethnocentrism was covered in news texts rather than in articles in the second period can be explained by the fact that the public has already adopted the opinion that the tax is to be applied to non-Muslim merchants. Another point is that the topos of ethnocentrism was defined in terms of “Jewish” identity in the first period, and that references to “Greek” and “Armenian” identities were not included in the

news texts and articles. However, it has been observed that, during the implementation phase of the tax, other ethnic and religious identities that qualified as non-Muslim were also subject to obligatory work. In first period, emphasis is only placed on the “Jewish” identity, as non-Muslims can be associated with the worldwide attitude during World War II due to Nazism. Indeed, after the opening of the Italian Front, which changed the course of the War against the Axis Powers, the publication of the names of the taxpayers who were sent to obligatory work in newspaper articles was terminated. The fact that the success of the War shifted from those states described as fascist to those described as democratic generally decreased the intensity of fascist discourse in the Turkish press over the next period examined in this study.

Those news texts and articles published during the thirteen-month period between 1 July 1943 and 31 July 1944, when the Law was enacted and put into effect, were then analyzed. It is observed as a period in which the amount of news decreased, and the discriminatory language of fascist discourse lost its effectiveness.

**Table 7.** Distribution of news published between 1 July 1943 and 31 July 1944 according to predication strategy

Predication	f	%
Predication 1	1	4%
Predication 2	4	16%
Predication 3	5	20%
Predication 4	0	0%
Predication 5	2	8%
Predication 6	0	0%
Predication 7	3	12%
Predication 8	0	0%
Predication 9	10	40%
Total	25	100%

According to Table 7, the predication that was most present throughout the period, with 40%, as the previous period, is the ninth predication: “(Non-Muslim) Merchant is not willing enough to pay tax compared to other social groups”. The second most represented prediction is the third predication, which includes the following meaning: “(Non-Muslim) Merchant is greedy; s/he only thinks about his own interests, not those of his nation.”. It is observed that the third predication was found in all three periods that were subject to analysis. In this period, the second predication—“(Non-Muslim) Merchant is morally corrupt; this situation harms the moral and cultural values of the nation”—was found in 16% of the articles analyzed.

**Table 8.** Distribution of news published between 1 July 1943 and 31 July 1944 according to argumentation strategy

Name of Topos	f	%
Numbers	7	29.1%
Culture	4	16.6%
Burden	3	12.5%
Uselessness/Disadvantage	2	8.3%
Definition	1	4.2%
Danger/Threat	1	4.2%
Justice	1	4.2%
Authority	1	4.2%
Finances	1	4.2%
Advantage/Usefulness	1	4.2%
History	1	4.2%
Ethnocentrism	1	4.2%
Total	24	100%

As can be seen in Table 8, according to the argumentation strategy the most used topos in this 13-month period regarding the liquidation of the Tax are numbers, with 29.1%; culture, with 16.6%; and burden, with 12.5%. In this period, it is seen that the topos of numbers in the news texts and articles in newspaper Cumhuriyet remained effective when compared with the previous periods. The name of those taxpayers who were sent to the camps for obligatory work regarding the process of tax liquidation was not published in the third period, they were only given in the news texts in terms of numbers. Therefore, it is observed that the topos ethnocentrism in the argumentation strategy decreased to 4.2% in this period; furthermore, the topos ethnocentrism had the lowest rate of representation in news articles and articles compared with previous periods.

**Table 9.** Monthly distribution of the number of newspaper articles published between 1 March 1942 and 31 July 31 1944

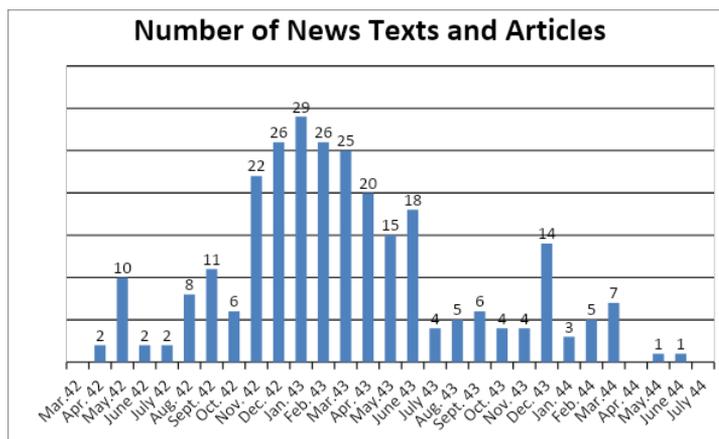


Table 9 shows the monthly distribution of news texts and articles related to the Wealth Tax Law between 1 March 1942 and 31 July 1944 in Cumhuriyet Newspaper. Accordingly, most news articles about the Law, which was issued in November 1942, were published in January 1943, with 10.5% of all such articles being published in this period. As can be seen in Table 9 that the amount of news articles about the Law published in May 1942 increased, but then decreased in June and July, which can be attributed to the change of government at this time. This was due to the sudden death of Refik Saydam, who became Prime Minister in July 1942 when Şükrü Saraçoğlu and his new cabinet took office. News about the Law, which had been on the rise since November 1942, experienced a sudden drop in July 1943. This may be related to the course of the War, and it can be said that a change in the international balance of power caused this decrease. With the landing of the Allies in Italy in July 1943 it was predicted that World War II would end with the defeat of the Axis Powers. The publication of the lists of taxpayers who were subjected to obligatory work were then terminated because the Democratic states were then predicted to win the war. The increase in the number of newspaper articles published in December 1943 is attributable to the initiation of the process regarding the liquidation of the tax. As a matter of fact, a partial increase in news was observed in March 1944, when the Law was abolished; in the following period, news coverage on the subject decreased, as the significance of the issue faded.

## 6. Conclusion

The 1942 Wealth Tax was a government policy that was implemented under the specific conditions created by World War II during the Single Party period in Turkey and was the subject of a rich literature discussion. Domestic policy in Turkey was shaped according to the progress and results of World War II with the aim of keeping Turkey out of the War by showing closeness to the winning side of the War at the time. The Single Party period, especially after the 1930s, was characterized as an authoritarian regime due to the statist model in the economy. The government's efforts to intervene in the market by financial means in order to reverse the economic downturn gave rise to criticisms that it was emulating European fascism. Indeed, the Wealth Tax was accepted by some social scientists as one of the most important indicators of the fascist practices of that period. Considering arguments of government officials that the Wealth Tax was enacted for the general wellbeing of the public. On the other hand, the implementation of the Tax in law was not collected accordingly objective criteria and those who cannot pay their taxes were subject to obligatory work contained many inconveniences in terms of universal legal criteria.

The origin of aforementioned claims regarding the fascist character of the Single Party Period can be better understood when the news texts and articles about the Wealth Tax Law are analyzed according to a critical discourse analysis by employing predication and argumentation strategies in discourse-historical approach. When the declarations of government officials and news texts and articles are examined, it is seen that discriminatory language was formed in ordinary daily life, which caused a fascist discourse to develop. This study found that discriminatory discourse emerged among merchants and, more, specifically non-Muslims merchants in that period.

When the claims about the Wealth Tax by social scientists in the literature are examined according to the findings of the research, some results are reached. Boratav (2018) and Keyder (2015) argues that the Wealth Tax is not based on Turkish-minority discrimination, and that the farmer is supported instead of the urban bourgeoisie, and the Ankara merchant is supported instead of the Istanbul merchant. In the critical discourse analysis of the study, the accusation of the Istanbul market against the Ankara market with profiteering during the persuasion process of the public between March 1, 1942 and November 11, 1942, and the fact that the topos of ethnocentrism used in the argumentation strategy had a rate of 8.7% in this process supports Boratav's (2018) argument which is the first perspective about Wealth Tax. Therefore, in the first period of the research, it is determined in the analysis that Boratav (2018) and Keyder's (2015) claims on Wealth Tax are confirmed.

The second tendency of the different evaluations regarding the Wealth Tax is that this tax, as stated by Aktar (2014) and Akar (1992) is one of the "anti-minority" practices within the "Turkification" policies of that period. Between November 12, 1942, and June 30, 1943, when the Wealth Tax Law is enacted and implemented, topos of ethnocentrism, which was used in the argumentation strategy in news texts and columns, has a rate of 23.5%. In this period, the publication of lists of taxpayers who are subject to employment obligation in news texts and the fact that almost all of the lists consisted of non-Muslim merchants support the claims of Aktar (2014) and Akar (1992) that some processes in the implementation of the Wealth Tax Law are of an anti-minority nature. Therefore, in the second period of the research, it is determined in the analysis that Aktar (2014) and Akar (1992)'s claims about Wealth Tax are confirmed. However, it is thought that the developments related to the war in Turkey's domestic policy during the Second World War, as shown in Table 9, were influential in the emergence of this result.

A third perspective in the literature regarding the Wealth Tax Law is that this tax is caused by the economic difficulties that arose during the Second World War, that farmers and fixed-income citizens are also taxed in this period, and that the negative opinion about this tax is caused by the disruptions in its implementation (Ortaylı and Küçükçaya, 2017; Kayra, 2018). In the study, the fact that the topos of ethnocentrism used in the argumentation strategy in news texts and columns between July 1, 1943 and July 31, 1944, covering the period when the Wealth Tax Law was abolished, was 4.2% and the discriminatory language of the fascist discourse used in this period decreased gradually supported this perspective. Considering the third period of the research, the claim of Ortaylı and Küçükçaya (2017) and Kayra (2018) that the Wealth Tax was a war tax applied in the extraordinary period is confirmed. Therefore, in this study conducted with the method of discourse analysis, the existence of periods in which all scientific claims about the Wealth Tax, which is a controversial subject by social scientists, are valid.

Considering all these discussions and study findings regarding the Wealth Tax, it is seen that the Turkish press in the Single Party period produced a fascist discourse that can be encountered at any time in the ordinary discourse of daily life. However, it is not a correct approach to limit the production of fascist discourse in the Turkish press only to the Single Party period, only

to the Cumhuriyet Newspaper, or only to the Wealth Tax, with the claim that the Single Party period has fascist motives from time to time. It is thought that this discriminatory discourse in the production of everyday language continues to exist in the Turkish press in different periods and different practices regarding Turkish political life. This claim reached by the study needs to be supported by more than one discourse study examining different periods and policies. For this reason, it is expected that this study will bring a new perspective and contribute to future academic discussions.

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