

# OVERVIEW OF IMMOVABLE PROPERTY RESTITUTION/COMPENSATION REGIME – TURKEY (AS OF 13 DECEMBER 2016)

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### A. OVERVIEW

Turkey remained neutral for most of World War II. In the last few months of the war, Turkey symbolically joined the Allied powers (United States, United Kingdom, Soviet Union, France).

Owing to its neutral status for most of the war, no immovable property from Jews or other targeted groups was confiscated in Turkey during the war. However, during this period, Jews and other minority groups in Turkey were hit hard by the application of the **1942 Turkish Capital Tax or Wealth Tax Law No. 4305 (Varlik Vergisi)**. The domestic law levied a tax, which had the effect of taxing non-Muslims at higher levels than Turkish Muslims with the same level of wealth. Non-Muslims often had to sell their property to pay the taxes or were sent to labor camps to work off their debts. Even though the tax was repealed just two (2) years later in 1944, it had the effect of pushing many Jewish and other minority businesses to the point of bankruptcy and has been described as an impetus for some of the Jewish emigration from Istanbul. (Marcy Brink-Danan, *Jewish Life in 21st-Century Turkey: The Other Side of Tolerance* (2011), p. 11; see also Rifat N. Bali, “Turkish Jewry Today”, Jerusalem Center for Public Affairs, 15 February 2007; Ahmet İçduygu, Şule Toktaş, & Ali Soner, “The politics of population in a nation-building process: Emigration of non-Muslims from Turkey”, *Ethnic and Racial Studies*, 31(2) (2008), p. 367.) According to a 2015 statement from the Counsellor of the Embassy of the Republic of Turkey in Prague, the “1942 Capital Tax Law [...] was not related to or executed within the scope of the Holocaust.” (Turkey Response to ESLI Immovable Property Questionnaire, 15 October 2015.)

The Counsellor further stated in 2015, “since [the] Holocaust had not taken place in the territory of Turkey, there was no confiscation of property from Holocaust victims and accordingly, there are no restitution claims in Turkey today.” Thus, there are no Holocaust-era restitution or compensation processes for immovable property in Turkey but “as a matter of principle, Turkey will continue to support the efforts related to the protection of rights of Holocaust survivors and other victims of Nazism.” (*Id.*).

The current Jewish population in Turkey is approximately **17,000**. This figure can be compared to the **82,000** Jews that lived in the country in 1927 and **77,000** in 1945.

The Jewish community of Turkey is organized under the umbrella of the **Office of the Chief Rabbinate of Turkey**.

Turkey became a member of the Council of Europe in 1950 and ratified the European Convention on Human Rights in 1954. As a result, suits against Turkey claiming violations of the Convention are subject to appeal to the European Court of Human Rights (ECHR). Turkey is a candidate country to join the European Union and began accession talks in 2005.

Turkey endorsed the Terezin Declaration in 2009 and the Guidelines and Best Practices in 2010.

As part of the European Shoah Legacy Institute's Immovable Property Restitution Study, a Questionnaire covering past and present restitution regimes for private, communal and heirless property was sent to all 47 Terezin Declaration governments in 2015. Turkey submitted a response in October 2015.

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