

2023 Fiscal Regulations: A Teleological Approach Within the Scope of Law and Economics¹

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Abstract

The aim of this study is to reveal the socio-economic justifications of the fiscal adjustments made by presidential decree and law. The methodology of teleological interpretation has been used to reveal the justifications. That's why, with the teleological interpretation methodology, what the legislator actually wants to do can be understood. This is because it is possible to go beyond the text of the law through purposive interpretation. The results obtained as a result of the methodology can be summarised as follows: The justification for the increases in Value Added Tax by the Presidential Decision is the fight against inflation. In this way, demand can be curtailed and thus inflation can be reduced. The reason for the increase in the Banking and Insurance Transactions Tax rate by the Presidential Decision is the transfer from the income of the banks, whose profits increased due to the decrease in the policy interest rate, to the state budget. The additional motor vehicle tax obligation introduced by the act was introduced for fiscal purposes. However, this tax is in contrast with the Constitutional Court's perspective. The 50 percent increase in fees imposed by the Presidential Decision is also for fiscal purposes. However, there is a possibility that this increase may restrict some fundamental rights and freedoms. The possibility that inefficient situations may arise in the economy as a result of these possibilities expresses the general conclusion reached in this study.

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1. INTRODUCTION

Taxation can be done for many purposes. These purposes include fiscal, political, social and political purposes. However, the fiscal purpose of taxation is actually taken into consideration. The main reason for this situation is that public goods and services are financed by taxes. However, certain rules of law must be followed when taxation is carried out. For instance, a new tax obligation must be imposed by law and not by a presidential decree. Otherwise, taxation is not legally valid. As a matter of fact, the arrangements made in 2023 were made through binding sources. While the increases in value added tax, banking and insurance transaction tax and fixed fees were made by Presidential decree, the additional motor vehicle tax was implemented by law. Undoubtedly, there are also economic justifications. While making evaluations, the purposive interpretation method in law has been utilized.

Teleological interpretation assumes that the application of texts should be extended to situations that are beyond the scope of legislative intent. Therefore, the essence of teleological interpretation is the extension of legal texts in line with the purposes of the law or legal system (Brittain, 2016: 143). Therefore, this study is important in terms of showing what the main purpose of the legislator is and what effects these purposes may have on the field of law and economy. In this framework, firstly value added tax, then banking and insurance transactions tax, motor vehicles tax and finally fees are theoretically analysed. Then, the study is concluded by presenting both legal and economic effects of these taxes within the framework of theoretical foundations.

2. VALUE-ADDED TAX AND BANKING AND INSURANCE TRANSACTION TAX AS EXPENDITURE TAXES

Value-added tax, distributed transaction tax, and collective transaction tax constitute three different methods of aggregate expenditure taxes. In aggregate transaction taxes, a tax is levied only on one link of the chain of production and change of hands, and the tax is usually named as the stage in which it is levied. Production tax, wholesale sales tax, and retail sales tax may be cited as examples of such taxes. However, in distributed transaction tax, the goods are taxed at each stage they pass until they reach the final consumer, and each time, the tax is applied to the total sales price. Thus, the goods that a producer processes and sells by applying the relevant tax, and that is raw material for other enterprises, will be subject to constant taxation in their further processing and sales by the second, third, etc.

producers, and eventually, the prices will grow like an avalanche with the effect of double taxation. Due to these factors, distributed transaction tax is also called cascade tax. Value-added tax is also collected at each stage of production and exchange, just like distributed transaction tax. However, value-added tax diverges from distributed transaction tax due to the fact that the subject of the tax only consists of the value added to the product at the relevant stage. Added value refers to the increase in value of an item that the enterprise acquires as a result of its own production activity on the item that it receives as intermediate goods. Tax is not applied to the entire value of the finished product but only to the relevant increase in its value (Öncel, 1973: 291). A value-added tax is a general consumption tax on goods and services that is directly proportional to the prices of such goods and services, regardless of the number of transactions performed during the production and distribution stages prior to the taxation stage (Kılıç, 1975: 146). In other words, a value-added tax is one of the taxes levied through its addition to the prices of goods and services. Even in the most developed countries of the world in terms of tax organization, the rate of income taxes collected to cover public expenditures cannot be increased above 50%. For this reason, expenditure taxes are extensively applied in many countries. By means of this practice, the part of the income that is not taxed during its acquisition can be taxed during its expenditure. Therefore, income taxes and expenditure taxes complement each other (Kurtcebe, 1985: 4).

Due to all the transactions made by the banks and insurance companies, the money they receive in cash or into their account in their favour, regardless of under which name it is, is subject to the banking and insurance transaction tax. The subject of the tax is transactions made in exchange for money. If banks, bankers, and insurance companies receive money in cash or into account in their favour through the transactions they make, banking and insurance transaction tax arises. If the transaction is not made in exchange for money, the circumstances giving rise to tax would not occur (Öner, 2023: 274-275). Since banking and insurance transaction tax is a service tax, the main purpose is to tax the people who enter a relationship with a bank. Most of the time, this goal is realized, and the bank can easily reflect the tax paid to the people with whom it is in a relationship (Çağan, 1976: 27). In other words, the reflection of financial liabilities such as banking and insurance transaction tax arising from the transactions is the transfer of direct costs to those who benefit from financial services (Kırman, 2007: 141). In terms of financial services, taxation is mainly carried out through the banking and insurance transaction tax. The reason for this is that according to Article 17/4-e of the Value-Added Tax Act, financial services are excluded from

value-added tax. In this context, it is possible to suggest that transactions that are not covered by the banking and insurance transaction tax are covered by the value-added tax as a rule (Göker, 2017: 110-111).

3. MOTOR VEHICLE TAX AS A WEALTH TAX

Taxes levied on motor vehicles in Turkey can be considered in two groups. In the first group, there are consumption tax and value-added tax collected from the first purchase of the vehicle. In addition, there is a motor vehicle tax that is collected annually and periodically during the use of the vehicle (Üstün, 2012: 170). Motor vehicle tax is deemed to accrue annually by the beginning of January each year and is applied by the tax office of the place of recording and registration of the vehicle. Therefore, on January 1 of each year, people who have a motor vehicle registered in their names are deemed the taxpayers of the motor vehicle tax, and the tax is calculated, notified, and accrued on such a date (Aksüt et al., 2020: 146). Motor vehicles are subject to motor vehicle tax as a tax levied on wealth since they are considered as an element of wealth and an indicator of the ability to pay the relevant tax (Saraçoğlu, 2014: 39). As the subject of the tax is land vehicles, air vehicles, and sea vehicles, the tax is determined individually, considering the recording and registration characteristics of the vehicles. Accordingly, the circumstances giving rise to the tax are the recording and registration of the vehicle at the traffic offices and branches in accordance with the Highway Traffic Act for motor land vehicles, at the General Directorate of Civil Aviation of the Ministry of Transport and Infrastructure for aircraft and helicopters, and at the port and municipal registry for motor sea vehicles (Şenyüz et al., 2021: 418). Real persons and legal entities who have motor vehicles recorded and registered in their names at the traffic registry and the civil air vehicles registry, maintained by the Ministry of Transport and Infrastructure, are the payers of this tax (Saraçoğlu, 2022: 361). Motor vehicle tax is accrued annually by the beginning of January of each year by the tax office of the place of recording and registration of the vehicle. The accruing tax shall be deemed to have been notified to the taxpayer on the date of its accrual. Motor vehicle tax is paid in two equal installments each year, in July and January. In the first half of the calendar year, in case of any change in the structure of the vehicle or in case of an increase or decrease in the tax, the second instalment is paid as per the recent condition (Kaynak, 2019: 138).

Motor vehicle tax is very favourable for environmental goals in terms of its subject and construct. In this respect, motor vehicle tax is considered from an environmental point of view in the European Union states.

However, since this tax is an indicator of wealth in Turkey, environmental goals and objectives are not pursued. In cases of a decrease or increase in the tax amounts, the vehicle's potential for environmental damage is not observed. The criteria considered are the ones relevant to the value of the vehicle. The tax amount determined for the vehicles subject to motor vehicle tax is decreased inversely proportional to the age of the vehicle. As a result, the taxes on new vehicles remain high compared to old vehicles, and the difference increases even more as the vehicle ages. It is clear that the value of the vehicle will decrease as its age increases. Therefore, the collection of a lower tax from a vehicle whose value has decreased is understandable. However, this circumstance also encourages the use of old vehicles. Even if it cannot be said that all old vehicles are harmful to the environment, it is a fact that the engines of new vehicles are new and, with the development of technology, they are environmentally sensitive compared to old vehicles. Therefore, motor vehicle tax has a construct that encourages old car use rather than new car use (Üyümez, 2016: 437). In this context, it is possible to suggest that the motor vehicle tax is a tax imposed for fiscal purposes. Motor vehicle tax stands out as a useful tool, especially in the transfer of wealth. It is not possible to suggest that a tax that has not been considered in terms of the environment is being collected for social purposes.

4. FIXED FEES

Unlike taxes, the degree to which individuals benefit from some of the public services provided by the state may be partially determined. In other words, in terms of some of the public services, although they are of a general nature, individuals may benefit from such services to different extents. These are services that can be divided. For instance, the extent of individuals' use of internal and external security services or health measures may not be known. However, the degree or amount of use of land registry, courthouse, or notary services by certain persons, that is, by those who are in a position to benefit from such services, can only be determined as an estimate. For example, real estate owners protect their own rights against third parties through the land registry. This means that they acquire a special benefit from the land registry services. There are fixed fees collected against such special services (Erginay, 2010: 39).

The fees are levied under the benefit principle. However, the ability-to-pay principle applies in taxation. While taxes are payments that do not have a one-to-one equivalence, it is observed that there is a provision in fees as opposed to taxes. As a result of some services undertaken by the state, private benefits are provided as well as public benefits. Fees are charged

in return for private benefits. However, even if there is a provision for the fee, it is sometimes observed that the fee is determined above the cost of the relevant service. This circumstance shows that there is no relationship between the cost of the service and the benefit it offers. In addition, the cost of the service provided is never financed by the fixed fees (Yılmaz, 2016: 69). Generally, the similarities and differences between fixed fees and taxes can be summarized as follows (Devrim, 2002: 176-177):

- The fixed fees are paid compulsorily, just like taxes. As a matter of fact, according to Article 73 of the Constitution, taxes, duties, fees and similar obligations are imposed, amended, or abolished by act.
- Although taxes are not subject to a direct provision, fees are subject to a direct provision. However, such provision is not in the form of the entire cost of the service provided. In other words, there is no completely equal relationship between the amount paid as a fee and the worth of the service provided for the individual. This circumstance is especially apparent in court fees. Therefore, such services are partly financed by fixed fees and partly by taxes. This is because not only the cost element, but also political, fiscal, and social elements are considered while determining the cost of the services.

There is an obligation for the ratio or amount, the basis for the application of fee, to have certain legal bases and not to be amended arbitrarily. Some exemptions may be considered for economic, social, and administrative purposes. Fees should be adjusted in a way that is easy to collect, cost-effective, and easy to administer, that does not require complex applications, and that prevents or makes difficult fraud and evasion. From the taxpayer's point of view, it is beneficial for the formalities to be reduced, the processing time to be shortened, and the application to be clear and understandable. A receipt bearing a stamp is taken against the collection of the fees (Akdoğan, 2011: 107-108).

According to the first article of the Act on Fees with No. 492, the fixed fees collected in Turkey are as follows:

- Judgement fees,
- Notary fees,
- Tax judgement fees,
- Land register and cadastre fees,
- Consular fees,

- Passport, residence permit, work permit, work permit exemption, visa fees, and confirmation fees of the Ministry of Foreign Affairs,
- Ship and marine fees,
- Letter patent, license, and diploma fees,
- Traffic fees.

Therefore, it is not possible to qualify any public income other than these fixed fees as a fee. This is because a public income that is not defined in the Fees Act cannot be called a fee.

5. LAW AND ECONOMICS: VALUE-ADDED TAX, BANKING AND INSURANCE TRANSACTION TAX, MOTOR VEHICLE TAX, AND FIXED FEES ACCORDING TO THE RECENT ARRANGEMENTS

The arrangements recently made for public finance items are as follows:

- With presidential decision No. 7346, the value-added tax rate on goods and services with a value-added tax rate of 8% was increased to 10%, and the value-added tax rate on goods and services with a value-added tax rate of 18% was increased to 20%.
- With presidential decision No. 7345, the rate of banking and insurance transaction tax was increased from 10% to 15%.
- Additional motor vehicle tax was established by Act No. 7456.
- With presidential decision No. 7344, the fixed fees were increased by 50%, excluding the driver's license fees.

Value-added tax has an impact on resource distribution, economic growth, and stability, as well as income distribution (for details see Edizdoğan and Çelikkaya, 2010: 224-239). However, it is necessary to mention specifically the anti-inflationary effect of value-added tax as the arrangements made are related to inflation.

In the literature on public finance, it is proposed to increase taxes or reduce public expenditures in the fight against inflation. According to public finance experts, in order to reduce people's purchasing power and therefore consumption, it should be resorted to increasing the taxes, as consumption depends on purchasing power, and the reduction of purchasing power through taxes causes the national income to decrease to a great extent each time with its multiplier effect. Value-added tax is a significant policy instrument in aspects such as being a factor in the taxation of purchasing

powers for which income tax cannot be collected, and in curbing the inflation by substantially transferring the purchasing powers in the market to the state. Due to the extent of the tax base, the desired goals will be achieved through small changes in tax rates, and the distribution of people's consumption and saving preferences will thus be arranged (Saraçoğlu, 2006: 76). The factor underlying the increase in value-added tax rates through the recent arrangement is the anti-inflationary effect of value-added tax. Against rising inflation, the government is attempting to prevent the warming in the economy by increasing the value-added tax rates. Because, considering the value-added tax lists related to the increased rates, it can be deduced that the demand for most of the goods and services is desired to be restricted. For the demand element to emerge, the consumer must have the will and purchasing power. Considering that the needs are endless, it is possible to state that consumers' purchasing desires for most goods and services are quite high. However, since raising the value-added tax rates may cause a decrease in consumers' ability to pay, the demand element will not emerge. In other words, the purpose of the value-added tax arrangement is to fight inflation.

Considering the banking and insurance transaction tax, it is necessary to know which policy interest is the primary for the justification of the rate increase. When a private bank borrows from the central bank, the interest applied by the central bank to the loan borrowed by the private bank is the policy interest. The course of policy interest in Turkey is shown in Figure 1.

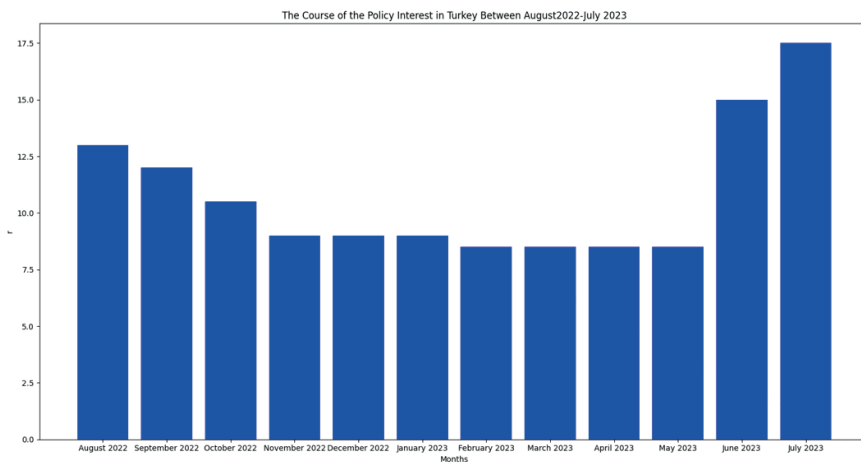


Figure 1. The Course of the Policy Interest in Turkey (August 2022-July 2023)

Source: CEIC, 2023.

When Figure 1 is examined, it is observed that the policy interest rate showed a significant decrease from August 2022 to May 2023. This means that the banks have acquired substantial profit potential. Thus, the government prevented the banks from experiencing a crisis. This is because when banks go into crisis, the perception that there is a significant crisis in the relevant states becomes quite strong. With the implementation of the banking and insurance transaction tax, banks will also return to the state a portion of the profits obtained as taxes. In this way, the financing of public goods and services will be ensured. However, it is not possible to realize economic growth and development only through the financial aspect of the economy. It should also be focused on the real aspects of the economy.

The decision to impose an additional motor vehicle tax is contrary to the principles of taxation. The most significant proof of this is the decree of the constitutional court of July 23, 2003, with docket no 2003/48 and decree no. 2003/76. According to the referred decree, the tax burden is aggravated against the vehicle owners through additional motor vehicle tax, which prevents the balanced, fair, moderate, and equal distribution of the tax burden, creating a violation of the principles of taxation stipulated in Article 73 of the Constitution. The fact that government bodies are not aware of this circumstance is contrary to the course of life. Despite this, the adoption of such a decree is actually an indicator of the extent of the revenue required by the budget. However, it is also possible that motor vehicle tax may emerge as a solution for environmental pollution.

Air pollutants, including carbon monoxide (CO), nitrogen oxides (NO_x), hydrocarbons (HC) and particulate matter (PM), have been shown to have adverse effects on human health, particularly children. CO₂ emissions also contribute significantly to climate change. The fuel burned in motor vehicles produces all these emissions and therefore has a high potential to cause social and ecological costs. The magnitude of these social costs is determined by the choice of vehicle, kilometres travelled and road fuel consumption per kilometre (Montag, 2015: 138). In this respect, motor vehicle tax can be a very effective tax. In this respect, motor vehicle tax can be a very effective tax because it may be possible to reduce health expenditures, which may emerge as a larger cost with this tax.

As a type of wealth tax, the motor vehicle tax can be used as an effective fiscal instrument for governments that distributes public revenues and determines the value of wealth for society and the state (Sverdan, 2020: 126). However, the motor vehicle tax is a wealth tax and wealth taxes can be perceived as a double tax that penalises hardworking families because wealth

is considered a form of security and is used to maintain an intergenerational family through inheritance relations (Stanly et al., 2023: 581). Hence, the potential for an additional excise tax to be perceived as a double tax may reduce the intergenerational transfer of wealth, leading to a perception that individuals will feel poorer in the future, which may result in a backlash against the tax.

Wealth taxation is an economically justified tax. This is because wealth taxes can benefit society and the state by effectively redistributing public revenues, public goods and wealth (Sverdan, 2021: 72). A one-off wealth tax will not distort taxpayers' preferences later on, assuming that taxpayers believe that this tax will not be repeated. Obviously, this would mean that some people would have less wealth than otherwise to fulfil their various goals, but it would not change the structure of incentives for their future economic decisions. The economic success of a one-off wealth tax therefore depends on the credibility of the government's promises that it is a one-off tax. But as is often the case in the history of taxation, temporary measures can be extended beyond their intended lifespan, potentially even indefinitely (O'Donovan, 2020: 5).

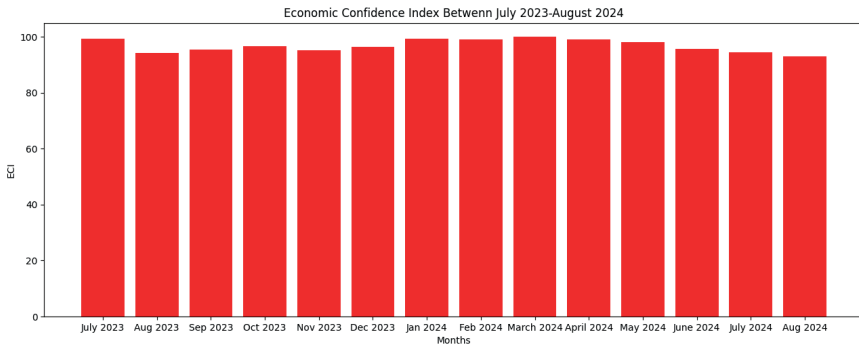


Figure 2. Economic Confidence Index Between July 2023-August 2024

Source: Türkiye İstatistik Kurumu, 2024.

Looking at the monthly figures since July 2023 in the economic confidence index, which takes values between 0-200, it is seen that the highest value is the period of March 2024. However, even the highest value proves how low the confidence in the economy is. In this context, an additional MTV will increase the reaction to the tax. This reaction will be manifested in the form of non-voting tendency or, if possible, tax avoidance.

In order to examine the arrangements related to the fixed fees, it is first necessary to mention the right of access to the court, the property right, and the right to travel.

One of the elements of the right to legal remedies, which is part of the right to a fair trial, is the right of access to the court. The right of access to the court means being able to bring a dispute before the court and to request the effective resolution of the dispute (Aydın, 2018: 539). The right of access to the court is based on principles such as the rule of law and the non-arbitrary behaviour of the government (Fırat, 2020: 146). The high costs associated with the trial may pose a significant obstacle to the right of access to the court. The state is under a positive obligation in this regard. In terms of granting legal aid, due to the limited resources of the state, the limitation of the right of access to the court has been deemed legitimate by seeking the prerequisites that the case has a reasonable chance of success, that the right of legal aid wouldn't be abused, or that the right being the subject of the case to be among the sufficiently significant rights such as right to divorce, right of parents, or right to freedom, and it has been deemed not to grant legal aid as a consequence of an arbitrary decree. The European Court of Human Rights examined the claims of Kreuz, who could not apply to the national court as he was not able to pay the court fees in the Kreuz v. Poland case and concluded that the application fee is undermining the essence of the right of access to the court (Özel Yılmaz, 2016: 205-206). Therefore, a 50% increase in judgement fees, tax judgement fees, and notary fees may lead to restrictions on the right of access to the court.

Property refers to the relationship established when a person gains dominance over goods. This relationship has been discussed by societies, legal systems, political thoughts, and religions throughout history. On the other hand, property is recognized and protected as a "property right" in numerous constitutions and international documents (Akça, 2015: 543). The right to property, which is both an asset and a fundamental human right, is currently protected at both national and international levels. In national law, the property right is primarily regulated in the constitution, has found its place as a constitutional right, and has also been included in special acts such as the Turkish civil code, the construction zoning law, and the expropriation law. At the international level, the Universal Declaration of Human Rights (UDHR) has emphasized the importance of the property right, and the European Convention on Human Rights (ECHR) has developed a protection mechanism as well as regulating the property right (Çakır, 2019: 7). Since each tax imposed by the state will imply the deprivation of assets from that tax amount, taxation also implies an intervention on the property

right (Bereket Dağ, 2020: 485). The fixed fees are public revenues just like taxes. Therefore, the increase in fixed fees has the potential to imply the restriction of the property right.

The right to travel has been emphasized in many sources as the freedom of movement of individuals, whether citizens or foreigners. In other words, the right to travel means freedom of movement, commuting, relocation, and settlement. Considering the scope of freedom, it also includes different phenomena such as moving from or staying at the place where one is, not being detained, and choice of residence. As can be understood by the definition, the right to travel is associated with numerous freedoms, but in national and international regulations, it is considered along with the freedom of settlement. This right, which is regulated in Article 23 of the Constitution, is regulated along with the freedom of settlement, as in many international sources (Gürbüz, 2019: 98). The Universal Declaration of Human Rights of December 10, 1948, regulates the classical and political rights of individuals. In the referred declaration, the freedom of persons in terms of the right to leave and return from a country is stipulated. In fact, according to the first paragraph of Article 13, which regulates the freedom of residence and travel, everyone has the right to move and settle freely within the borders of any state (Arslan, 2018: 65). Due to the traffic fees, the right to travel may be in danger of being restricted.

In addition, the goods brought from abroad are also affected by the fixed fees. With the increase in fixed fees, the domestic manufacturers may be able to take up a more advantageous position against the foreign manufacturers.

Procedural economy is generally explained in the literature and in high court decisions by prioritising the elements of “simplicity”, “speed” and “cheapness”. Procedural economy aims to facilitate the proceedings within the framework of the regulations stipulated in the laws and not to make them complicated in negative terms; not to exceed the ordinary time period stipulated in the proceedings and not to incur unnecessary expenses and imposes this as a duty on the judge (Yılmaz, 2008: 250). However, the increase in judicial fees damages the principle of procedural economy and the rule of law is left behind. It is clear that such a situation will negatively affect the public economy.

If transaction costs between two parties in the economy are high, mutually beneficial consensual exchanges may be abandoned. Therefore, a forced exchange arises in order to avoid costs. Thus, the optimal rule for rights protection balances the transaction costs associated with property rules against the potential for inefficient exchange under liability rules such

as fees. When transaction costs are low, the balance is in favour of property rules; when transaction costs are high, the balance is in favour of obligation rules (Miceli, 1997: 116). Therefore, an increase in fees results in a result against property rights. This means a negative impact on the economy.

Units within an economy make some choices. Making choices means that these economic agents have some alternatives. However, the future is full of uncertainties. Moreover, this uncertainty increases as time lengthens (Arrow, 1973: 1-2). Restriction of freedom of movement through increased fees has the potential to make it difficult to obtain information. With the potential restriction of freedom of movement, economic agents may experience difficulties in obtaining the information necessary for effective decision-making. In this respect, increases in fees may create inefficiency in the economy.

6. CONCLUSION

In the arrangements made in July, several arrangements were made using fiscal instruments. What is meant by the concept of fiscal instruments are taxes and fees. Undoubtedly, such arrangements have some grounds. There are some economic, fiscal, political, and social causes on the basis of these arrangements.

In fact, there is a justification for increasing value-added tax rates, and it is to combat inflation, which has reached an extent that cannot be denied in Turkey anymore. Increasing the value-added tax rates in order to reduce consumption is one of the methods of combating inflation. However, since the increase in value-added tax rates will cause an increase in the prices of most goods and services, it may not be perceived completely by the taxpayers at first, but it may cause a reaction later on. Reducing demand in the fight against inflation is the right method, and it is possible to state that the rate increase introduced for this purpose is the right fiscal strategy.

The increase in banking and insurance transaction tax rates is a result of incorrect strategies in terms of policy interest rates. If the policy rates were raised in 2022, there would be no need for any increase in the banking and insurance transaction tax rates. Therefore, the justification for the increase in banking and insurance transaction tax rates is that it is desired to create a proper income transfer to the Treasury from the profits of the banks.

The imposition of the motor vehicle tax one more time is the state's desire to generate direct revenue. Under normal circumstances, a state opts for indirect taxes such as value-added tax in order to avoid a backlash against the tax. This is because taxpayers do not recognize indirect taxes as much.

However, considering that the motor vehicle tax is a wealth tax and that the arrangements to be made would be recognized instantly by the taxpayers, it can be understood how intense the state's desire to generate revenue is. The reason why the motor vehicle tax has been constantly on the agenda recently is due to the fact that taxpayers can recognize the impact of the tax more clearly. However, the cost of the increase in value-added tax rate is greater than the increase in motor vehicle tax. Therefore, the main topic of discussion among taxpayers should have been value-added tax instead of motor vehicle tax. However, the additional motor vehicle tax is already contrary to constitutional principles of taxation. Because the prohibition of arbitrary taxation by a state has become a necessity since the 13th century. However, the collection of additional motor vehicle taxes is not a condition that can be explained by modernity in the field of public finance.

With the increase in fixed fees with the aim of generating income, a significant conflict arises in terms of fundamental rights and freedoms. For instance, a fixed fee amount that restricts the right of access to the court would affect the justice mechanism negatively. If justice is negatively affected, economic growth and development cannot be realized. Therefore, judicial fees should be determined at a level that will not adversely affect the justice system.

It is possible to state that the increase in land registry and cadastre fees may have the potential to contradict the property rights. This is because the state receives a certain amount of fee from both the buyer and the seller in the purchase and sale transactions. The obligation of fees imposed on a person who is trying to solve the housing problem with the need to buy a house may result in his inability to meet his need. Similarly, an increase in land registry and cadastre fees encountered by the seller in need of urgent liquidity may even lead to the victimization of the seller. Therefore, there may be a decrease in the volume of trading transactions in this domain while it is desired to generate income. In other words, the possibility of adverse effects on the buyer's and seller's property rights may arise with the increase in fees.

The increase in traffic fees, on the other hand, has the capacity to affect the right to travel. In particular, there is the possibility that economic units related to transportation services will be negatively affected by this. Such that an increase in the amount of tuition fees increases the operating costs, and each time the cost increases, such enterprises may not be able to contribute to the economy on critical issues such as employment. Therefore,

it is possible for economic disadvantages to arise from the possibility of restricting the right to travel.

As a result, it is clear that the socio-economic causes of the recent fiscal arrangements, excluding the value-added tax, have the potential to negatively affect the economy. It is conceivable that the economy may take a breath through the fight against inflation and the desire to generate income. However, if the cost of generating income is greater than the income itself, there will also be reactions against taxes and similar liabilities.

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