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Chapter 21

TURKEY

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I INTRODUCTION

In the past two decades, rapid growth and globalisation in business have triggered many challenges, such as the prevention of corruption and bribery, sustainability of fair competition, environmental protection and income justice. As two major global problems, corruption and bribery concern trade and investment regulations, governmental transparency and misconduct. The implementation of anti-corruption and anti-bribery measures is particularly important for sustaining economic and political consistency as well as for developing ethical and transparent business conduct in multinational corporations.

Turkey's fight against corruption and bribery was and still is a crucial condition for its accession to the European Union. In the past 20 years, Turkey has signed and ratified a number of international conventions and substantively aligned its domestic legislation with these conventions.

In July 2012, provisions governing the crimes of corruption and bribery under the Turkish Penal Code[2] (TPC) were amended with the enactment of Law No. 6352. This amendment redefined the crime of bribery and broadened its scope. The law provides that even if bribery has been committed outside Turkey, if the crime is connected in any way with the state of Turkey or a Turkish public institution, private entity or individual, it will be prosecuted in Turkey. With regard to the crime of corruption, the 2012 amendment enlightened the judiciary about the definition of 'coercion', which is the main element that distinguishes corruption from bribery.

Seemingly, the novelties in the scope and definition of these crimes made prosecution easier. Criminal proceedings that drew vast public attention in recent years increased the public's awareness of the country's significant efforts to eradicate bribery.

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2 Published in the Official Gazette dated 12 October 2004 and numbered 25611.

II DOMESTIC BRIBERY: LEGAL FRAMEWORK

There is no specific anti-corruption and anti-bribery law in Turkey. The legislative instruments in this regard are governed under various pieces of legislation. These are (1) the TPC; (2) Law No. 3628 on the Declaration of Assets and Combating Bribery and Corruption[3] (the Asset Declaration Law); (3) Law No. 657 on Civil Servants[4] (the Civil Servants Law); and (4) the Law Related to the Establishment of the Council of Ethics for Public Services and Amendments to Some Laws[5] (the Ethics Rules Law).

In this section, we will examine the scope of the term 'public official' based on various applicable laws. In addition, for the purpose of providing an in-depth description of the legal framework and applicable legislation, we will address aspects of both the criminal law and administrative law of Turkey's anti-corruption and anti-bribery policies.

i Scope of the term 'public official'

Turkish law does not provide a uniform definition for the term 'public official'. The scope of this term varies from one legislative instrument to another. Article 128 of the Constitution of the Turkish Republic (the Constitution) provides that the fundamental and permanent functions required by public services will be carried out by 'civil servants' and 'other public employees'. The breadth of this provision is such that the term 'public employees' comprises both civil servants and other public employees, who perform public services based on assignment or their employment relationship with the state, even though they may not necessarily be civil servants.

The Civil Servants Law sets forth four types of employment category: civil servants, personnel employed on a contractual basis,[6] temporary personnel and employees. The term 'civil servant' is defined under Article 4 as 'regardless of the existing establishment structure of the relevant entity, persons who are assigned the task of performing fundamental and permanent public services, executed in line with the general administrative principles of the State and other public legal entities'. The Civil Servants Law prohibits civil servants from requesting and accepting gifts. According to this Law, the Public Officials Ethics Board (the Ethics Board) is authorised to determine the scope of this prohibition.

3 Published in the Official Gazette dated 4 May 1990 and numbered 20508.

4 Published in the Official Gazette dated 20 July 1965 and numbered 12053.

5 Published in the Official Gazette dated 8 June 2004 and numbered 25486.

6 Personnel in the following five groups are considered to be personnel employed on a contractual basis, who are regulated separately by special laws:
a personnel working on the basis of Article 4(B) of the Civil Servants Law;
b permanent personnel employed on a contractual basis;
c personnel working in regulatory authorities (independent administrative authorities) employed on a contractual basis (e.g., the Competition Board, Capital Markets Board and Tobacco and Alcoholic Beverages Market Regulatory Authority);
d personnel working in the Ministry of Health and Ministry of Education, employed on a contractual basis; and
e personnel working in state economic enterprises in line with Decree No. 399 on the Personnel Regime of State Economic Enterprises employed on a contractual basis.

The Ethics Board was established pursuant to the Ethics Rules Law, which entered into force for adopting rules and monitoring public officials' implementation of principles related to transparency, impartiality, honesty, accountability and obligation to observe public interest. The Ethics Rules Law is applicable to:

> *[...] all personnel employed at departments included in the general state budget, contributed budget administrations, state economic enterprises, working capital establishments, local administrations and unions thereof, all public establishments and institutions founded under the names of committees, upper committees, institutions, institutes, enterprises, organisations, funds and similar possessing public entities, the chairmen and members of management and audit committees, boards and supreme boards.*

The Ethics Rules Law is not applicable to the President of the Republic, members of the Grand National Assembly of Turkey, members of the Council of Ministers, members of Turkish Armed Forces, members of the judiciary and universities.

Another law that provides a different definition for the term 'public official', while setting forth rules on the provision of gifts and benefits to public officials, is the Asset Declaration Law. Persons falling within this scope are, in summary:

a officers appointed through elections as well as externally appointed ministers;
b public notaries;
c certain higher officials of various public institutions;
d officers, civil servants, directors, auditors and other persons who are not employees, that work in general and contributed budget institutions, municipalities, special provincial administrations, state economic enterprises and their subsidiaries and affiliates;
e leaders of political parties;
f members of administrative bodies of foundations;
g chairpersons, board members and general managers of cooperatives and unions;
h directors and auditors of public interest associations; and
i individuals owning newspapers, and board members, auditors, responsible managers and columnists of companies that own newspapers.

The broadest definition for the term 'public official' is provided under the TPC. Article 6(c) of the TPC defines the term 'public official' as 'a person who is involved in the operations of public activities, for a definite or indefinite term, either by way of election or nomination or any other way'. Accordingly, the main criterion for regarding a person as a 'public official' is the public nature of the services that he or she is rendering. The person's 'employment relationship' with the state (or any public legal entity) is not specifically sought.

ii Legal framework of anti-bribery and anti-corruption policies of Turkey

Turkey constructed its legislative system on three main divisions: (1) public administration law; (2) civil law; and (3) criminal law, based on the Continental European legal system. Turkey developed a comprehensive legal framework to facilitate a sustainable fight against corruption and bribery, both in the public and the private sectors. Although the definition and elements of the crimes of bribery and corruption and their legal consequences are primarily dealt with under the TPC, there are many other laws concerning public administration that regulate public officials' acceptance of gifts and benefits. These laws ultimately aim to ensure transparency, equality and ethical conduct in the rendering of public services.

iii Criminal law perspective

The TPC is the primary legislation governing the crimes of bribery and corruption in a domestic context. The crime of bribery is described as a reciprocal crime (i.e., both the party who provides or promises the bribe and the public official involved in the crime will be subject to criminal penalties). On the other hand, in the crime of corruption, the offender is the public official and the person who is approached for the bribe is the victim.

Article 252 of the TPC states that providing a benefit to a public official or a third party that is designated by a public official, directly or through third parties, for ensuring the performance or omission of the public official's duties, constitutes the crime of bribery. Article 252 specifies the legal sanction for the crime of bribery as imprisonment for four to 12 years.

Bribery is deemed to have been committed if and when a person (or a legal entity) and a public official reach an agreement on the provision of a benefit, in return for the public official's performance or omission of his or her duties. Accordingly, performing the 'provision of the benefit' is not necessary for bribery to be committed. The parties' intention and their mere agreement are sufficient.

In principle, bribery can be committed with the involvement of both parties (i.e., the person, or the legal entity, and the public official), and both parties will be subject to criminal penalties. However, if a person (or a legal entity) offers to provide a benefit to a public official but the public official refuses to receive the bribe or a public official asks for the bribe but the addressee of the request refuses to provide that benefit, only the party who was involved in the criminal actions will be held liable, and the duration of imprisonment will be reduced.

Furthermore, a third party who helps the parties to conclude a bribery agreement or a third party to whom a benefit is provided, as requested by the public official, will be deemed an accomplice. Accomplices will also be subject to criminal penalties. In addition, under Article 253 of the TPC, if a legal entity gains benefits through bribery, it can be subject to certain security measures.[7] In addition to the applicable security, legal entities can also have administrative fines in an amount of between 15,000 lira to 3 million lira imposed on them, based on the Law on Misdemeanours.[8]

The crime of corruption, on the other hand, is defined under Article 250 of the TPC as: 'the public official's forcing of a person in a coercive manner, abusing his or her public authority and powers, to provide him or her or a third party with a benefit or forcing a person to promise to do so, to perform his or her duties'. The main criterion for specifying the public official's criminal actions as corrupt is their use of coercion towards the person. As expressly described under Article 250, coercion is deemed present where a person provides a benefit to a public official or a third party because of concerns that, without it, the official will not perform his or her duties (at all or on time). The legal sanction for committing corruption is imprisonment for five to 10 years.

However, the TPC also stipulates that if and when coercion does not exist (i.e., if a public official convinces a person in a fraudulent manner, by abusing the trustworthiness of

7 The most commonly implemented security measure in Turkey is cancellation of the legal entity's licences to conduct its operations, if the entity is active in a regulated business. Seizure of the benefits that the legal entity obtained through the crime of bribery may also be implemented as a different security measure.

8 Published in the Official Gazette dated 31 March 2005 and numbered 25772.

his or her position, to provide him or her or a third party with a benefit or to promise to do so), the public official will be sentenced to imprisonment for three to five years. Furthermore, if the public official commits this crime by exploiting the person's misunderstanding, he or she will be sentenced to imprisonment for one to three years. Article 250 of the TPC also provides that the length of the imprisonment penalty may be reduced, when the value of the benefit and the victim's economic conditions are considered.

iv Public administration law perspective

A public official's acceptance of gifts or other benefits can be subject to various laws, and regulations of Turkish public administration law, depending on different factors. These include the characteristics of the benefit in question, the status and duties of the public official, and the legal relationship between the relevant official and the provider of the gift or benefit.

For example, the Asset Declaration Law stipulates an asset declaration obligation that public officials must fulfil on a periodical basis. This statutory obligation aims to monitor increases in the public official's personal assets. The Asset Declaration Law also stipulates that a public official who receives a gift or donation of a value exceeding 10 multiples of his or her monthly salary from any foreign country, international organisation or any other international legal entity pursuant to any international protocol, must deliver the property to the organisation in which he or she is employed.

The Civil Servants Law prohibits civil servants from requesting or receiving gifts and loans from their subordinates and third parties. As to the definition of the term 'gift', the Civil Servants Law refers to the Ethics Board's authority. The Ethics Board has published the Regulation on the Ethical Conduct Principles of Public Officials (the Ethics Regulation). This regulation provides that:

> *[...] public officials are not allowed to accept gifts or benefits, directly or through an intermediary, from individuals or legal entities with whom they are in a business, service or benefit relationship, within the scope of their duties, either for themselves or for their relatives, any third parties or other institutions.*

Under the Ethics Regulation 'any kind of property or interest, with or without economic value, accepted either directly or indirectly, is regarded as gifts, if they have an effect on or have the possibility to affect the impartiality, performance, decision or duty of a public official'. In this regard, depending on the merits of each case, even the provision of a meal and transportation to a business meeting with a public official may be found impermissible if it is possible that the meal and transportation affected the public official's business decision.

Under Turkish public administration law, the main criterion to consider when determining whether the provision of a gift or benefit to a public official is permissible is the effect that such a gift or benefit has on the public official, rather than its size or material value. According to the Public Officials Ethics Guide, which was published by the Ethics Board in 2014, if a public official has doubts on whether a gift or benefit is permissible, then he or she should ask himself or herself the following question: 'If I were not a public official, and if I were not holding the position that I hold today, would I have still received this gift or benefit?' According to this guide, if the answer is 'absolutely yes', the gift can be taken. However, if the answer is 'no' or if there are any reservations, then the gift must be declined.

III ENFORCEMENT: DOMESTIC BRIBERY

In Transparency International's Corruption Perceptions Index 2015,[9] which measures the perceived level of corruption in countries worldwide, Turkey was ranked 66th among 168 countries, with a score of 42. Since 2014, Turkey's score has dropped by three points and its rank has fallen by two places. This decrease highlights the importance of integrating business culture in Turkey with international ethical standards to re-establish clean and fair business conduct.

The Phase 3 Report on Implementing the Organisation for Economic Co-operation and Development (OECD) Anti-Bribery Convention in Turkey dated October 2014 (the Phase 3 Report) evaluated and made recommendations on Turkey's implementation and enforcement of the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (the OECD Convention), as well as other related instruments. In the Phase 3 Report, the OECD indicated that it has concerns with regard to Turkey's level of detection and investigation of bribery in which foreign public officials are involved. The OECD emphasised that only six out of 10 accusations were ultimately prosecuted in 2014.

According to the Ethics Board's annual report of 2015, 126 applications were made to the Ethics Board regarding violation of ethical principles. Of these applications, 79 were rejected by the Ethics Board for procedural reasons, while 47 applications were subject to investigation. Out of these 47 applications, 13 were delayed until 2016, and only seven applications out of 34 were concluded with detection of ethics violations. Comparison of this result with the previous year's reveals that there has been a significant decrease in the number of applications made to the Ethics Board. There were 218 applications in 2014.

IV FOREIGN BRIBERY: LEGAL FRAMEWORK

Ratification of the OECD Convention in July 2000 has deeply affected Turkey's approach towards anti-corruption in an international context. Officers of public international organisations operating in Turkey fall within the scope of 'foreign public officials' as defined in the OECD Convention. Under Section 1, Article 4(a) of the OECD Convention, a foreign public official is defined as 'any person holding a legislative, administrative, or judicial office of a foreign country, whether appointed or elected, any person exercising a public function for a foreign country, including for a public agency or public enterprise; and any official and agent of a public international organisation'.

In line with the international obligations that Turkey undertook by ratifying the OECD Convention, Article 252(9) of the TPC provides that the following persons can be the offender in a crime of bribery:

a public officials who are elected or appointed in a foreign country;

b judges, jurists or other officers that are serving international or supranational courts or foreign national courts;

c delegates of international or supranational parliaments;

d persons that are carrying out public duties in foreign countries (e.g., in public institutions or public corporations of foreign countries);

9 www.transparency.org/cpi2015.

e persons or arbitrators that are appointed for dispute resolution through arbitration; and
f officials or representatives of international or supranational organisations that have been established based on international contracts.

V ASSOCIATED OFFENCES: FINANCIAL RECORD-KEEPING AND MONEY LAUNDERING

The Turkish Tax Procedure Law and the Turkish Commercial Code (TCC) stipulate an obligation to keep company books, financial records and related documentation for five years. According to the TCC, companies must also keep a share ledger, inventory and a book that records the board of directors' resolutions. The board of directors is responsible for keeping these books and records properly.

In the event of a loss of company books or financial records due to theft, fire, flood, earthquake, tsunami or a similar disaster, the company must apply to a court to obtain a document that confirms the company's lack of fault or negligence in the loss. Such an application must be made within 15 days following the incident that caused the loss.

The TCC also stipulates an independent auditing obligation and a company website obligation for joint-stock corporations of a certain size. Companies that fail to comply with these statutory obligations are imposed with administrative and judicial fines, as well as tax penalties. In addition, their board members may also be held liable towards the company, for the company's losses, and the state for tax losses. On the other hand, a company's failure to perform its obligations related to book and financial records keeping may lead to the suspicion of money laundering and bribery.

The Financial Crimes Investigation Board (FCIB) was established in 1996 to develop policies against money laundering and evaluate suspicious transactions. Law No. 5549 on the Prevention of Laundering Proceeds of Crime[10] (Law No. 5549) requires companies and individuals that are operating in certain business areas to keep documents, company books and records for eight years and notify the FCIB of any suspicious transaction. Law No. 5549 provides that transactions that are suspicious because the transferred asset may have been acquired through illegal ways or will be used for illegal purposes or transactions, and that are above a certain value to be specified by the Ministry of Finance, will be regarded as 'suspicious transactions' and must be disclosed to the FCIB.

These requirements are applicable to companies and individuals that are involved in banking, insurance, individual pensions, capital markets, other financial services, postal services, transportation, lottery and bets, currency exchange, real estate, jewellery and valuable metals, construction and transportation vehicles, artworks, antiques and notaries, sports clubs and others that are specified by the Council of Ministers. If a company or an individual fails to comply with these obligations, the company or individual will be subject to administrative or judicial fines.

Moreover, under Article 282 of the TPC, a person who transfers assets abroad that were obtained through a crime (the legal sanction for which is imprisonment for six months or more), or who uses such assets in any process to hide the illicit source of the assets or to give the impression that they have been legitimately acquired, will be sentenced to imprisonment for three to seven years and a judicial fine of up to 20,000 lira. In addition, a person who

10 Published in the Official Gazette dated 18 October 2006 and numbered 26323.

is not directly involved in the crime, but received, used, kept or purchased the assets while aware of their connection to the crime, will also be sentenced to imprisonment for three to five years. If the offender is a public official, or the crime is committed as part of a criminal organisation's operations, the penalties will be doubled.

VI ENFORCEMENT: FOREIGN BRIBERY AND ASSOCIATED OFFENCES

Before the TPC entered into force on 1 June 2005, the crimes of bribery and corruption were governed under the former Penal Code,[11] which had been in force since 1926. This Code was silent on bribery committed outside Turkey. However, following Turkey's ratification of the OECD Convention in 2000, the legislature amended the Code in 2003 to align it with international standards and to correspond with Turkish individuals' and legal entities' acts of bribery in foreign countries.

Although the legislative instruments for prosecuting foreign bribery in Turkey are present, Turkey's unwillingness to follow up foreign bribery accusations remain the same as before. According to the Phase 3 Report, 10 allegations of foreign bribery have come to light since 2003 and Turkish authorities have taken limited investigative steps in only six cases. Three out of these six cases ended because of the foreign authorities' failure to supply sufficient evidence and one case ended in acquittal of the suspects. The Phase 3 Report criticises Turkey for not detecting and investigating allegations of foreign bribery proactively by gathering information through more diverse sources. The Report also criticises Turkey for not allocating adequate resources to specialised units in the Public Prosecutor's Office and improving these specialised units' cooperation with other public authorities. The Report suggests that Turkey should adopt legislative measures to afford adequate protection to whistle-blowers, both in private and public sectors.

According to Transparency International's findings in the OECD Progress Report on Exporting Corruption,[12] Turkey rarely enforces domestic and international legal instruments when combating foreign bribery.

VII INTERNATIONAL ORGANISATIONS AND AGREEMENTS

Turkey has signed and ratified several conventions against corruption. According to Article 90 of the Constitution, multinational treaties that have been duly ratified by the Turkish parliament and have entered into force. The primary international conventions are:

a the OECD Convention;
b the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions;
c the United Nations Convention against Corruption;
d the United Nations Convention against Transnational Organized Crime;
e the Council of Europe Civil Law Convention on Corruption;
f the Council of Europe Criminal Law Convention on Corruption; and

11 Published in the Official Gazette dated 13 March 1926 and numbered 320.
12 issuu.com/transparencyinternational/docs/2015_exportingcorruption_oecdprogre/1.

g the Council of Europe Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime and on the Financing of Terrorism.

Turkey has also been a member of the Group of States Against Corruption since 2004, the Financial Action Task Force since 1991 and the OECD Working Group on Bribery since 2000.

VIII LEGISLATIVE DEVELOPMENTS

Although there have been several developments in the Turkish anti-corruption and anti-bribery legislation, there are still major problems to be solved. Turkey needs to develop stronger preventive measures. The main reason for Turkey's apparent weakness when it comes to challenging bribery and corruption is the lack of a central body that should be in charge of developing and monitoring the implementation of anti-corruption and anti-bribery policies. Even though there are public agencies that are authorised to observe the application of anti-corruption laws, such as the Ethics Board and the FCIB, no coordination exists between these agencies. Turkey needs to improve its efforts against corruption by providing a solid legal ground for implementation of anti-corruption related policies, with a specialised enforcement body.

Furthermore, pursuant to the Asset Declaration Law, appointed public officials and political figures must declare their assets. However, the Global Corruption Barometer 2013 data indicate that political parties, parliament and media are perceived as the most corrupt fields in Turkey. The main reason for this is the wide scope of immunities of parliamentary members. In this respect, adopting measures against this strong immunity system and corruption in the public sector is very significant for Turkey's fight against corruption.

Turkey became a member of the Open Government Partnership in 2012, and it is planning to increase integrity and transparency in the public sector by performing its undertakings. In this context, Turkey decided to set up an official public website where the government's projects and strategies concerning anti-bribery and anti-corruption will be published. Turkey also made the decision to organise recommendation platforms, workshops and conferences on transparency and openness in public, for both the private and public sectors.

IX OTHER LAWS AFFECTING THE RESPONSE TO CORRUPTION

The TPC is the primary legislation concerning corruption and bribery. Issues concerning corruption are generally governed under separate pieces of legislation, such as the Asset Declaration Law, the Civil Servants Law and the Ethics Rules Law.

The TCC, the Customs Law, the Smuggling Law, the Public Tender Law and the Law on Independent Accountant Financial Advisers and Certified Public Accountants also provide legal instruments for anti-corruption and anti-bribery.

X COMPLIANCE

In Turkey, there is no specific law or guidance applicable to elements of compliance programmes. Having said that, there is the Regulation on Program of Compliance with

Obligations of Anti-Money Laundering and Combating the Financing of Terrorism. However, this Regulation is solely binding for banks, capital markets, brokerage firms and insurance companies.

Companies issue their own anti-corruption guidelines and implement compliance programmes to ensure better protection against corruption. Any corporate compliance programme implemented by entities conducting activities in Turkey must adhere to Turkish laws. These programmes should be tailored by considering the necessities of the local cultures in which the companies operate. Also, they should be prepared in the corresponding local language so that they can be followed in a clear and concise way by all employees. A strong commitment by senior management to compliance programmes encourages other employees at all levels. For this reason, it is important for the senior managers and employees to have an in-depth understanding of the compliance policies. Furthermore, an effective programme should involve monitoring and supervision circumstances.

Multinational companies tend to implement anti-bribery compliance systems based on the rules of the US Foreign Corrupt Practices Act and the UK Bribery Act 2011, because of their extraterritorial application. In addition, the OECD's Good Practice Guidance on Internal Controls, Ethics and Compliance (2010) is one of the most comprehensive guidelines publicly available for compliance programmes.

XI OUTLOOK AND CONCLUSIONS

Turkey, with its growing economy, has been experiencing 'growing pains' since the 1980s. Legislative improvements, as well as the state's and the private sector's cooperation with global anti-corruption communities, are likely to help Turkey to move faster in this cause.

Although the country's score with regard to levels of corruption has dropped in international evaluations, it would be helpful for Turkey to acknowledge its weak points in this matter and take decisive legislative action against bribery and corruption.

Appendix 1

ABOUT THE AUTHORS

PINAR BÜLENT

Kolcuoğlu Demirkan Koçaklı

Ms Pınar Bülent graduated from Marmara University faculty of law in 2011 and was admitted to the Istanbul Bar Association in 2012. She joined Kolcuoğlu Demirkan Koçaklı in September 2011. She is fluent in English. Backed by her former litigation practice on commercial disputes and contracts law, Ms Bülent is experienced in alternative dispute resolution, anti-corruption and compliance, contracts law and employment law. She advises and represents both local and foreign companies in a wide range of sectors, in connection with regulatory issues, including in particular anti-corruption compliance matters.

BEGÜM BİÇER İLİKAY

Kolcuoğlu Demirkan Koçaklı

Ms Begüm Biçer İlikay graduated from Galatasaray University faculty of law in 2012 and was admitted to the Istanbul Bar Association in 2013. She is fluent in English and French. She is currently pursuing LLM classes at Galatasaray University faculty of law. Ms İlikay joined Kolcuoğlu Demirkan Koçaklı in August 2016. She has broad experience in international and domestic anti-bribery investigation processes.

GÖZDE KABADAYI

Kolcuoğlu Demirkan Koçaklı

Ms Gözde Kabadayı graduated from Bilkent University faculty of law in 2013 and was admitted to the Istanbul Bar Association in 2014. She is fluent in English. Ms Kabadayı joined Kolcuoğlu Demirkan Koçaklı in September 2013 and spent approximately one year in the firm's dispute resolution practice. She now focuses on general corporate law, real estate, anti-corruption and compliance.

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