Experiences and best practices on criminal and civil measures and remedies to enhance international cooperation and asset recovery related to corruption, including among others, when it involves vast quantities of assets:

1. Relevant laws, among others, ratified in Turkey in this regard that could further contribute to the anti-corruption efforts are as follows:

i) Public Financial Management and Control Law
ii) Public Procurement Law
iii) Law on Revenue Administration
iv) Law on Right of Information Acquisition
v) Law on Establishment of the Council of Ethics for Public Officials

2. As a good practice example, by the Law on Establishing the Council of Ethics for Public Officials, The Council is commissioned and authorized to determine ethical principles to be abided by public officials while performing their duties; to conduct necessary investigation on the basis of applications claiming the violation of ethical principles by senior public officials, to convey relevant authorities the result of such investigation; to perform trainings in order to establish ethical culture within the public administration and support the projects to be performed in this regard; to examine, when necessary, the asset declarations of public officials; to determine the scope of the gift prohibition for public officials. The Council can request the list of gifts received by senior public officials at the end of each year.

3. There are numerous civil society organizations in Turkey operating in the anti-corruption field. Transparency and accountability principles are key in public spending and public procurement.

4. Another good practice in Turkey is the efforts on “judicial ethics”, which can be defined as the values system that includes the notions such as integrity, impartiality and judicial independence. Moreover, democratic governance and transparency are also complementary in this context. “Istanbul Declaration on Transparency in the Judicial Process” that has been prepared by the Court of Cassation of the Republic of Turkey is an important good practice example. According to the Article 7 of Principle 14 in the Implementation Measures of Istanbul Declaration, “the judiciary should promulgate procedures that require members of the judiciary to make regular declarations of their assets and liabilities”. In this context, when combating corruption in all its forms, measures defined in the Istanbul Declaration could constitute a guideline. Defining a certain level of asset increase should be mandatory. For example, in Turkey, this amount is five times more of the salary of a judge or an officer.

5. Turkey is also a party to a number of international conventions and initiatives in this field. Along with the United Nations Convention against Corruption (UNCAC), the Council of Europe’s Group of States against Corruption (GRECO), the Council of Europe Conventions on Criminal Law on Corruption and Civil Law on Corruption, OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, are some examples of these international instruments to which Turkey is state party.
6. (Regarding the paragraph 8 of the Resolution 7/2)

The Financial Crimes Investigation Board which is the financial intelligence unit of Turkey has the authority to carry out analysis, evaluation and examination works with regard to investigation of money laundering offence in line with the Article 19(1)(e,fig) of the Law No 5549 on Prevention of Laundering of Oreceeds of Crime (AML/CFT Law).

In this regard, MASAK has the authority to obtain any kind of information, documents, records from all of the public and private entities, natural and legal persons, unincorporated organizations in line with the Article 7 of the AML/CFT Law. Besides, article 9 of the same law establishes a general power of MASAK to access data processing systems of the relevant public institutions and organizations.

Furthermore, in cases where the judicial investigations require a financial investigation to be conducted, public prosecutors may get assistance of financial police or request information from MASAK. In addition, according to the Article 128 of the Criminal Procedure Law (CPL) No 5271, judicial authorities may request an asset research report from MASAK before deciding on seizure of assets during the investigation or prosecution phases.

In the light of aforementioned provisions, MASAK is authorized to search money laundering cases the predicate offence of which is a corruption offence such as bribery, embezzlement, illicit enrichment, abuse of functions, as encompassed in the UNCAC. Besides, in line with the provisions of CPL, in case of a judicial request for a corruption offence, MASAK may prepare an asset research report both for natural and legal persons.

The case below reveals the works done in MASAK in regard to a money laundering examination file:

<table>
<thead>
<tr>
<th>TYPOLOGY</th>
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<tr>
<td>Source of denunciation: Public Prosecutor's Office</td>
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<tr>
<td>Predicate Offence: Abuse of functions</td>
</tr>
<tr>
<td>Laundering Method: Vehicle purchase sale, membership of building cooperative</td>
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<tr>
<td>Court decision: Conviction</td>
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<tr>
<td>Appeal result: Approval of conviction</td>
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In the evaluation report prepared by MASAK as the result of the evaluation of the complaint petition received from X Chief Public Prosecutor's office, it was considered that it would be appropriate that the examiners examine the case in detail. The following have been decided in the Laundering Offence Examination Report drawn up as the result of the examinations conducted.

Person A started to work as a “pre-accountancy staff” in company Y and then was appointed as “company pay clerk” with a salary of 2.150,-TRY and also deserved the rights given by Social Security Authority (SSK) from the time he started to work.

He committed the predicate offence of “abuse of functions” stated in article 155/2 of Turkish Penal Code No 5237 because of the actions in different times and in different ways such as embezzling the money he brought to bank as a result of his personal service on the date of .... And embezzling money by forging on documents from time to time on the date of ....
The person A gained proceeds of crime in the amount of 230,000,- TYR which he embezzled by alleging that it had been extorted by armed persons while transferring the money to a bank on the date of ....... And in the amount of 256,102,-TYR which he embezzled through forgery in the years of ....... that relevant expert report approve the embezzlement in the case.

He committed money laundering offence by concealing and disguising proceeds derived from crime in accordance with article 282 of TPC No 5237 based on the fact that he had tried to integrate the embezzled money into legitimate economy by acquiring shares in a cooperative housing society and purchasing vehicle at the first stage. Afterwards, he processed his assets with various transactions to conceal the connection between his assets and the proceeds of crime. Even though the source of the proceeds was the embezzled money, he tried to disguise the illegal source by selling his wife's golden items, his old car not registered on him and borrowing money from his relatives and he presented some transfer receipts crediting his bank account in order to make an impression as if the proceeds were legally acquired.

Finally, it was required to file a criminal case in accordance with the Article 282 of TPC (money laundering offence) No 5237 against him related to 157,298,- TRY which was the estimated amount of laundered money.

The First Instance Court convicted the person A and the Supreme Court approved the court decision after appeal process.