

THE

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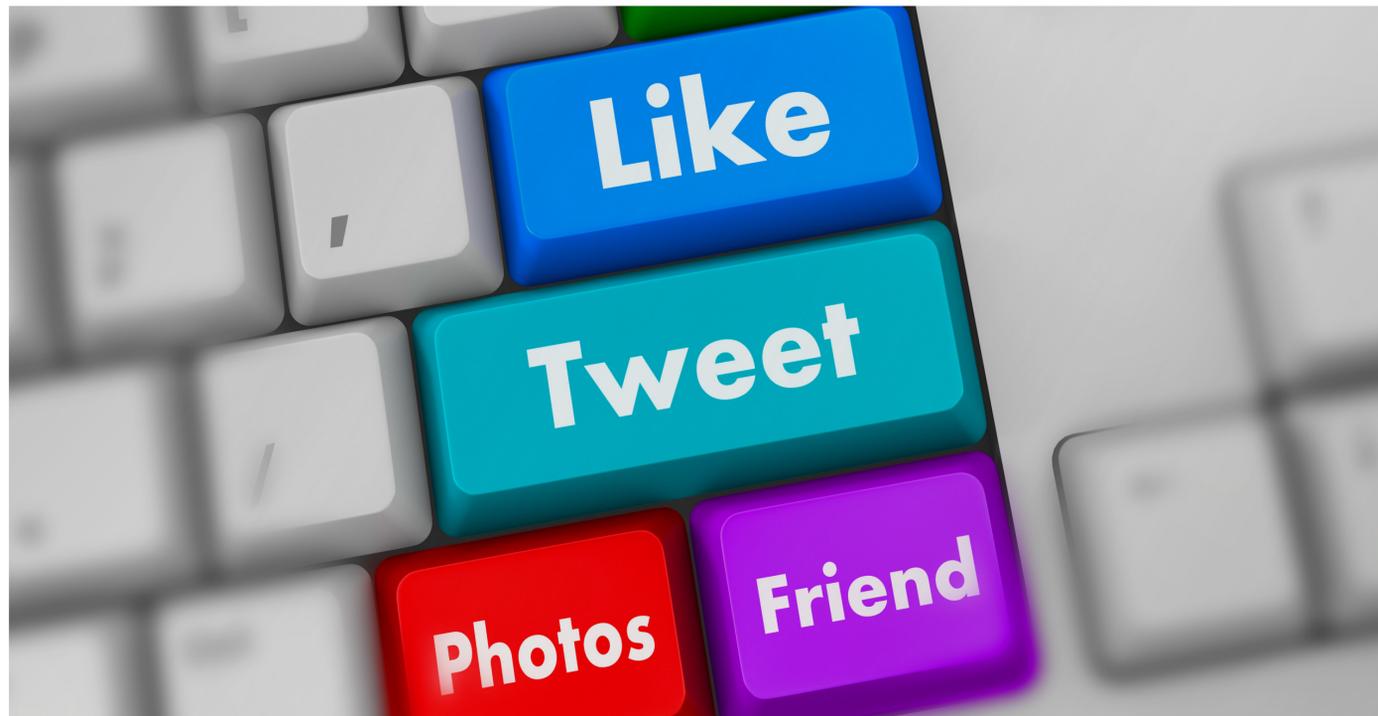


In the Spotlight

Constitutional Court decision on blocked access to Twitter

Two applications to the Constitutional Court against the blocked access to www.twitter.com by the Communications Technologies Authority (ICTA) were made on 24 and 25 March 2014. It was claimed in these applications that such blocking access violated certain rights protected by the Turkish Constitution, mainly the freedom of expression.

The Constitutional Court honored applicants' arguments and pointed out in its decision dated 2 April 2014 that ICTA's blocking Twitter is a violation of the Article 26 of the Constitution which regulates the freedom of expression and distribution of one's opinion. Constitutional Court ruled that the local court orders, which were claimed to constitute the basis for ICTA's blocking the access to Twitter, had been rendered for certain URL addresses within Twitter website; not for the entire website. In line with these decisions, Law No. 5651 (Law on Regulating of Publications Made on the Internet and Combatting Crimes Committed through such Publications) provides a right to block an URL address rather than the whole website. Hence, the Constitutional Court stated that blocking access to the entire website of Twitter, a



social media network, which has millions of users, does not have a valid legal ground.

In conclusion, the Constitutional Court ruled that; blocking access to the entire website of Twitter is a severe violation of the "freedom of expression" right, which is a basic principle of any democratic society.

The blocked access to Twitter was removed on the same day that the Constitutional Court's decision was published on the Official Gazette, 3 April 2014.

The Turkish language text of the Constitutional Court's decision can be found at the following link:<http://www.resmigazete.gov.tr/eskiler/2014/04/20140403-18.pdf>

Newsfeed

Amendments to the Internet Law

The Law Amending Certain Laws introduced some changes to the Law on Regulating of Publications Made on the Internet and Combatting Crimes Committed through such Publications

(Internet Law). The Law was published in the Official Gazette came into effect on 1 March 2014.

Some important changes in Internet Law introduced by the Amending Law are the following:

1. The content of the traffic information, which the hosting service provider must keep at least for one year, is narrowed down to cover the IP addresses of the parties, the start and the end date of the service, the type of the service, the quantity of the data transferred and subscribers' identity credentials, if there is any. "Data such as connection points" is removed from the content of the traffic information which the hosting service provider must keep.
2. The traffic information will be taken from the hosting and/or access providers by the Presidency of Telecommunications Communication provided that it is required by a court for crime investigation/prosecution and be presented to such court.
3. Access blocking decisions given by the President of the Presidency of Telecommunications Communication in which a delay would cause a serious harm, now has to be approved by a magistrate court within 24

hours upon the decision and the magistrate court judge has to render its decision within 48 hours upon application by the President. Before the amendment, the parties affected by such decision had a right to object to an access blocking decision given by the President before a magistrate court within 24 hours rather than President's requirement to apply to a magistrate court for an approval as described above.

The Turkish language text of the Amending Law be found in the following link: <http://www.resmigazete.gov.tr/eskiler/2014/03/20140301-1.htm>

International Auditing Standards 800

Communiqué on Independent Audit of Financial Statements of Special Issues/Prepared in Accordance with Special Purpose Frameworks, Turkish Audit Standards Communiqué No:35 was published in the Official Gazette dated 9 April 2014 to be applied for the fiscal periods

starting as of 1 January 2013.

International Auditing Standards 800 (IAS 800), which is attached to this Communiqué, defines the "Special Purpose Framework" and "Special Purpose Financial Statements" as follows:

"Special Purpose Financial Statements" are the financial statements drafted as per a special purpose framework. Even though these statements are addressed to a specific user group, they may be used for other purposes. In this case, the auditor of such enterprise will inform the users with respect to drafting purpose of the financial statements.

"Special Purpose Framework" is a financial reporting framework designed to meet financial information requirements of specific users such as current and potential investors, employees, creditors, sellers and other commercial suppliers, customers, governments and public economic enterprises.

ISA 800 introduces the below examples for the special purpose frameworks:

1. Accounting regulations with respect to financial statements of an enterprise which includes tax declaration of the same;
2. Accounting principles regarding cash payments and cash col-

lections along with the cash flow information drafted upon the request of the creditor of the enterprise;

3. Financial reporting provisions set forth by a regulatory authority in order to meet the requirements of the same;

4. Financial reporting provisions of an agreement related to bonds, loans or impropriations.

The Turkish language text of the Communiqué can be found at the following link: <http://www.resmigazete.gov.tr/eskiler/2014/04/20140409-5.htm>

Communiqué on Requirements to Set Aside Reserve

Communiqué on Requirements to Set Aside Reserves was published in the Official Gazette on 26 March 2014 and came into effect as of such date.

The Communiqué regulates that interest may be payable on reserves required to be set aside in accordance with the procedures and principles specified by the Turkish Central Bank.

The Turkish language text of the Communiqué can be found at the following link: <http://www.resmigazete.gov.tr/eskiler/2014/03/20140326-9.htm>.



Answers. Not theories.

Gokce Attorney Partnership

Editors:



Gorkem Gokce
gorkem.gokce@gokce.av.tr



Zeynep Inal
zeynep.inal@gokce.av.tr

About our firm

Gokce Attorney Partnership is an Istanbul-based law firm offering legal services across a broad range of practice areas including mergers and acquisitions, joint ventures, private equity and venture capital transactions, banking and finance, capital markets, insurance, technology, media, telecoms and internet, e-commerce, data protection, intellectual property, regulatory, real property, and commercial litigation. Please visit our web site at www.gokce.av.tr for further information on our legal staff and expertise.

Please contact us at
contact@gokce.av.tr
0 212 352 88 33

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