

# CURRICULUM VITAE AND PUBLICATIONS LIST

**1. Name Surname** : NEDİM TÜRKMEN

**2. Date of Birth** : 1 Mayıs 1966

**3. Title** : Doctor

## **4. Öğrenim Durumu:**

<b>Degree</b>	<b>Field</b>	<b>Universty</b>	<b>Year</b>
<b>Undergraduate</b>	Political Sciences	Universty of Ankara	1988
<b>Graduate</b>	Fiancial Law	Universty of Marmara	1996
<b>PhD</b>	Social Sciences	Universty of Marmara	1999

## **5. Academic Titles:**

Doctorate

## **6. Managed Masters and Doctoral Theses**

### **6.1. Master Thesis**

“Taxation of Banking Operations”

### **6.2.PhD Thesis**

“Taxation of Tourism Sector in Turkish Tax Law System”

## **7.Publications**

- “Taxation of the Tourism Sector' (Yaklaşım Publications - Ankara, 2000)
- “Implicit Capital, Distrubition of Impilict Earnings Guide Through Transfer Pricing” (April 2008)

## **8. Articles Published in National Refereed Journals :**

- Public Joint Stock Company Concept and Tax Advantages, Yaklaşım , 19, 1994, 46/53
- Transactions of the Banking and Insurance Transaction Tax Exemptions , İstanbul Istanbul Chamber of Independent Accountants and Financial Advisors, Magazine of Financial Solutions (May-June 1996) number 36
- Criticism and Principles of Foreign Resource Expense Limitation , Tax problems 1997, number 101,23
- Principles of Foreign Resource Expense Limitation II, Tax problems 1997, number 102,50
- Prefinansman Credit Use and Tax Loss, Tax Problems, 1997, number 106,30
- 15-day period does not extend if end of the period come upon vacation in compunction field, Tax Problems 1998 number 115,30
- Application of official deletion of taxpayer records by Tax Administration regarding taxpayers without drop job notice, Tax Problems, 1999, number 125,64
- Circuit Vacation System and Taxation, Tax problems, 1999, number 128,50
- İstanbul conferences, 2000/6 Taxation of the tourism earnings-Taxation of foreign based taxpayer , Tax payers, 2000, number 143,1
- Swap and taxation, tax problems, 2001, number 155,54
- Problems of taxation of tourism sector and solutions, Tax problems, 2001, number 156,1
- Bad debts reservation can be divided for claims of referred to arbitration in order to international arbitration law, Tax problems, 2001, number 159,75
- Application of income exeption in education and training business, January 2005, Legal magazine of financial law, number :1
- Final actions according to taxation I, February 2005, Legal magazine of financial law. number 2
- Final actions according to taxation II, March 2005, Legal magazine of financial law number 3
- Withholding of investment allowance according to income tax law temporary article 61 are taxation of dividens. And withholding of investment allovance reduced withholding tax rate applied for distributed earnings to foreign partners., April 2008 Yaklaşım, number : 184 page 140-143

## 9. Administrative Duties

Chairman

Chartered Accountant

Responsible Partner, Chief Audit

## 10. Membership of Scientific Organisations

*Public Company Accounting Oversight Board (PCAOB )*

*A Member Of International Practice Group (IPG )*

*International Investors Association (YASED)*

## 12. Graduate and Undergraduate Level Lessons Given at Last Two Years

Academical Year	Course Name and Code	Weekly Hours			Number of Students
		Lesson	Exc.	Lab.	
2005-2006	Tax Law (Fall)-Undergraduate Universty of Marmara	3			150
	Tax Law (Spring)-Undergraduate Universty of Marmara	3			150
2006-2007	Tax Law (Spring)-Undergraduate Universty of Marmara	3			200
2007-2008	Tax Law (Spring)-Undergraduate Universty of Marmara	3			200
2008-2009	International Accounting Standarts Graduate-İstanbul Aydın Universty	3			20
	Tax Auditing and Revision Graduate-İstanbul Aydın Universty	3			20

### 13. Other Work Experience

**Work  
Experience**

Revenue Controller in the Ministry of Finance between the years 1988 1999  
President of Halkalı Tax Administration  
İstanbul Vice District Treasurer  
Milliyet Newspaper Board and Executive Board Member  
Altınbaş Holding, General Coordinator  
Türkmen Certified Financial Consulting Limited Company, General Manager  
Turkmen Independent Audit and Certified Financial Consulting Company,  
Chairman- Chartered Accountant- Responsible Partner, Chief Auditor