

## RESUME

**Dr. Namık Kemal UYANIK**



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### **I. Personal Information:**

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### **II. Degrees Received:**

- PHD, Hacettepe University, Ankara (2012).
- M.A. in Economics, Western Michigan University, Michigan, USA (1996).
- B.S. in Economics, Hacettepe University, Ankara (1986).

### **III. Licenses Owned:**

- Sworn-in CPA and
- Independent Auditor.

### **IV. Employment History:**

2013 - : Founder of Verta Financial Consulting and Auditing Inc.  
2007–2012 : Senior Finance Inspector, Retired.;  
2000–2006 : Head of Department, Revenue Administration of Turkey;  
2003 – 2005 : Secretary General of the Turkish Taxation Council;  
2005 – 2006 : Member (Deputy President for the last 3 months) of the Turkish  
Accounting Standards Board;  
2005 – 2006 : Member of the Board of Discipline of the Revenue Administration;  
1987 – 2000 : Finance Inspector at the Ministry of Finance of Turkey;

### **V. Summary of Work Experience:**

Have 25 years' experience in the Ministry of Finance and Revenue Administration and have more than 8 years of the private sector and academic experience. Started as a Finance Inspector, have nearly seven years' experience as the head of the department at the Revenue Administration of Turkey, Secretary-General of the Turkish Taxation Council, and Member of the Turkish Accounting Standards Board. Retired at the end of 2012 and founded his own company and focused on tax audits and tax litigation cases and provides consultancy services to national and international companies and groups.

As a senior Finance Inspector, did numerous tax audits, including transfer pricing and thin capitalization issues. As the head of the department, was responsible for different departments including the Application Department, Tax Procedure Act, Corporate Tax Law, and Procedure Law on Collection of Public Receivables. While he was the Head of the Department of Tax Procedure Act, he served as the Secretary of the Central Compromise Settlement Commission of the Revenue Administration. Prepared many important regulations and started new implementation programs in Turkey such as preparing the regulation of electronic filing of tax returns; the taxpayer identification number regulation and the detailed financial information formats; electronic accounting and invoicing regulation and applied the first phase of implementation with some taxpayers and also prepared the tax label (banderole) regulation on all kind of alcoholic and tobacco products.

As the Secretary-General of the Turkish Taxation Council, organized the meetings and provided valuable contributions to the tax law and regulation changes and organized meetings, and established specific workgroups and subcommittees as needed.

As a member of the Member (and Deputy President for the last 3 months) of the Turkish Accounting Standards Board, worked with the private sector representatives on the IFRS translations and other activities.

Used to be Turkish Delegate to the OECD Working Party 6 (2000-2004) and Working Group of Bribery (2004-2010) and participated as a member of the lead examining team of the Slovak Republic and Poland's Phase II examination. Used to be an instructor of the OECD's transfer pricing, international tax avoidance, and evasion seminars during 2000-2004 in Budapest and Ankara and chaired OECD's some EIT taxation workshops in Budapest during 2001-2003.

Participated as a keynote speaker at many symposiums and seminars which are organized by the Presidency of the Council of State (Danıştay), Istanbul Chamber of Commerce, E&Y, PWC, Ankara-Istanbul and other Chambers of Sworn-In Auditors concerning transfer pricing, thin capitalization, controlled foreign companies, and preventing double taxation regulations and applications.

Served as a Court Expert at more than 12 business litigation cases related to the damage calculations at the Special Courts in Ankara during the years of 2011-2012 and Turkey's highest Tax Court, Danıştay. Prepares Expert Opinion Reports for piercing the corporate veil and monetary damage calculations.

Used to teach Auditing Technics at the Okan University and Tax Laws at the Ufuk University Law Faculty, currently teach Commercial Law at the Middle East Technical University (METU) in Ankara.

## VI. Publications and Seminars:

<b>1. List of Books and Book Chapters</b>			
		<b>Books</b>	
<b>Number</b>	<b>Year</b>	<b>Books/Chapter</b>	<b>Publisher</b>
5	2020	Piercing the Corporate Veil and Organic Linkage (827 pages, 2. Edition)	Seçkin Yayıncılık
4	2017	Monetary Damage Calculations in Commercial Litigation Cases (1527 pages, 2. Edition)	Seçkin Yayıncılık
3	2007	Transfer Pricing (520 pages, 2. Edition-First Transfer Pricing Book ever published in Turkey)	TÜRMOB
2	2007	Thin Capitalisation, Controlled Foreign Companies and Avoiding Double Taxation (516	TÜRMOB

		pages)	
1	2001	Some Financial Transactions and Taxation (335 pages)	Banks Association of Turkey
		Evaluation of Turkey's Efforts Relating to the OECD's Anti-Bribery Convention, (PhD. Dis., Ankara, 2012)	Waiting to be published
		<b>Book Chapters</b>	
3	2017	Tax Avoidance Revisited in the EU BEPS Context EATLP Annual Congress Munich 2-4June 2016 (Turkey's chapter)	IBFD
2	2013	Symposium of Some Selected Countries Transfer Pricing Regulations (Chapter of the Turkish Transfer Pricing Regulations)	Marmara University Press
1	2010	Symposium of Tax Regulations and Accounting Applications (Chapter of the Evaluation of Transfer Pricing Regulations and IFRS for SME's)	Chambers of Ankara Certified Public Accountants
<b>2. Articles</b>			
<b>Number</b>	<b>Year/Number</b>	<b>Article Topic</b>	<b>Journal</b>
44	2018/92-4	Calculation of Excessive Damages	İstanbul Barosu Dergisi
43	2018/354	An Assessment of the Advance Pricing Agreements' Regulations	Vergi Sorunları
42	2017/428	Which Arm's Length Price Principles Should be Applied in Mergers, Acquisitions and Business Divisions?	Vergi Dünyası
41	2017/426	Evaluation of the New Documentation System in Transfer Pricing Transactions and Implementation of Sharing Country-By- Country Reports	Vergi Dünyası (STPS)
40	2017/426	Evaluation of BEPS's Intangible Assets Works Within the Context of Transfer Pricing and Industrial Property Rights of Tax Exemptions	Vergi Dünyası (STPS)
39	2017/426	Evaluation of Adjustment Provisions Regarding the Withholding Tax Made from Real Persons in Disguised Profit Distribution Cases	Vergi Dünyası (STPS)
38	2017/426	Application of Transfer Pricing Regulations to Bundled Product Sales of Related Persons	Vergi Dünyası (STPS)
37	2017/426	Evaluation of the Implementation of Adjustment Clauses in Transfer Pricing Transactions	Vergi Dünyası (STPS)
36	2016/424	Comparing the Pricing Principles and Valuation Methods of the Corporate Tax Law and Customs Duty	Vergi Dünyası
35	2015/406	The Assessment of the Problems That May Arise in the Application of the Controlled Foreign Companies Regulations	Vergi Dünyası
34	2015/405	The Evaluation of the European Commission's	Vergi

		Investigations of the Transfer Pricing Arrangements under the Terms of the Competition Policy	Dünyası
33	2014/397	Valuation of Computer Software Within the Context of Fair Value (IFRS 13) and Royalty Rates	Vergi Dünyası
32	2012/284	Taxation and Application of Transfer Pricing on to the Permanent Establishment	Vergi Sorunları
31	2011/226	Investigation and Tax Audits in the Context of the OECD Anti-Bribery Convention	Yaklaşım
30	2011/225	International Conventions and Multilateral Tax Cooperation on Mutual Administrative Assistance in Tax Matters	Yaklaşım
29	2011/224	Tax Information Exchange Agreements and International Cooperation Efforts	Yaklaşım
28	2011/223	An Evaluation of Transfer Pricing Regulations in the New Turkish Trade Law, Corporate Income Tax Law and Capital Market Law	Yaklaşım
27	2011/221	Resolving International Tax Disputes by the Arbitration Procedure	Yaklaşım
26	2011/221	Resolving International Tax Disputes by the Mutual Agreement Procedure	Yaklaşım
25	2010/206	Damage Claims Under the United Nations Convention on Contracts for The International Sale of Goods	Yaklaşım
24	2010/208	The Impacts of Economic Crises on Transfer Pricing Regulations	Yaklaşım
23	2010/207	Adjustments for Terms of Trade Credit Differences in Transfer Pricing and Thin Capitalisation Audits	Yaklaşım
22	2010/205	The Effects of Functional and Comparability Analysis in Choosing the Best Method I-II	Yaklaşım
21	2009/204	Which Regulation Has to Be Applied on Trade Credits: Transfer Pricing or Thin Capitalisation?	Yaklaşım
20	2009/331	An Evaluation of Tax Audit Power and Cross-Border Activities of Taxpayers	Vergi Dünyası
19	2008/190	The Impact of Partnership Interests and Transfer Pricing Effects on Company Profits and Profit Sharing in Integrated Business	Yaklaşım
18	2008/184	Draft Regulation of Business Accounting System Software Developing Standards	Yaklaşım
17	2008/183	The Interaction of Operational Transfer Pricing Between Accounting System and Financial Reporting	Yaklaşım
16	2005/283	What Is the Evidence and Who Has the Burden of Proof in Tax Litigation?	Vergi Dünyası
15	2004/184	New Developments in the Area of Accounting, Auditing and Accounting Standards Boards	Yaklaşım
14	2004/143	Potential Problems and Solutions for Using the New Turkish Lira in Transactions	Yaklaşım
13	2003/124	Considerations in E-Government, Information and Communication Technologies Projects	Yaklaşım
12	2003/263	Statutory Limitation of Refunds and Acceptation of Revenues and Receivables as State Revenue	Vergi Dünyası
11	2003/258	Some Proposals for Motor Vehicle Registration	Vergi

		System and Taxation	Dünyası
10	2001/107	Tax Matters Caused by Globalization	Yaklaşım
9	2001/106	Foreign Direct Investments (Translation)	Yaklaşım
8	2001/105	Using Taxpayer Identification Number as a Deterrence to Black Economy	Yaklaşım
7	2001/101	Internal Borrowing and Direct Treasury System I-II	Yaklaşım
6	2001/142	General Rulings and Private Rulings	Vergi Dünyası
5	2001/240	Tax Auditing and Expert Examination	Vergi Dünyası
4	2001/238	The Role of Short-Term Borrowing in Last Financial Crises	Vergi Dünyası
3	1998/127	Futures Markets	Maliye Dergisi
2	1998/66	Derivative Instruments; Futures, Forward and Swaps Transactions and Taxation	Yaklaşım
1	1990/99	Exchange Rate Adjustments and Monetary Policy	Maliye Dergisi

### 3. International Expertise

Number	Topic	Institution
1	Turkish Delegate to the OECD Working Party 6 (2000-2004) and Turkish Delegate to the OECD Working Group of Bribery (2004-2010)	OECD
2	Member of the Lead Examining Team of the Slovak Republic and Poland's Phase II Examinations of the Bribery Group.  POLAND: PHASE 2 Report on the Application of the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions and The 1997 Revised Recommendation on Combating Bribery in International Business Transactions. <a href="http://www.oecd.org/dataoecd/3/54/38030514.pdf">http://www.oecd.org/dataoecd/3/54/38030514.pdf</a>  SLOVAK REPUBLIC: PHASE 2 Report on the Application of the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions and The 1997 Revised Recommendation on Combating Bribery in International Business Transactions. <a href="http://www.oecd.org/dataoecd/28/15/35778308.pdf">http://www.oecd.org/dataoecd/28/15/35778308.pdf</a>	OECD
3	The Chairman of the Audit Team of 2006 Economic Cooperation Organisation Budget	ECO
4	Instructor in OECD training centers (Budapest and Ankara) during the 2001-2005 years for transfer pricing and various international taxation issues and the chair of the OECD/EIT taxation workshops sessions in Budapest between 2001 and 2003.	OECD

### 4. Some Seminars/Symposiums

Participated in many seminars and symposiums organized by different institutions such as Universities, Ministries, Courts, Trade and CPA Unions and audit firms. Including:

- Transfer Pricing Regulations, the Presidency of the Council of State (Danıştay Başkanlığı- The Highest Tax Courts of Turkey) (19.06.2012);
- International Symposium on Comparative Transfer Pricing Systems of Some Selected Countries, Marmara University Law Faculty (06.03.2012);
- Exports and Application of CISG, Antalya Exporters Union and TOBB ETU University Law Faculty (27.11.2012);
- Court Expert System in Turkey and Damage Calculation, İstanbul University (11.05.2012);
- How to Fight Against Corruption and OECD Convention, Istanbul Chamber of Commerce (12.07.2009);
- OECD's Anti-Bribery Convention and Duty to Report of Auditors, Ministry of Finance (23.07.2008) and Ankara Chamber of Sworn-In Auditors (08.02.2009);
- The Standardization of Accounting Software, İstanbul Chamber of Certified Public Accountants (23.04.2006)
- Trade Mark Valuation and Taxation at the Turkish Industry and Business Association (TÜSİAD), (07.06.2006).
- Many seminars organized by the Istanbul Chamber of Commerce, E&Y, PWC, Ankara-Istanbul and other Chambers of Sworn-In Auditors during 2005-2012 on the Transfer Pricing, Thin Capitalization and CFC regulations and applications in Turkey.