Introduction

Centrum Turkey

Our Links

centrumturkey.com
vergiport.com
etl-turkey.com
taxand.com

LinkedIn

Headquarter
Balmumcu Mh. Bestekar Şevki Bey Sk. Blok
Centrum Binası No: 17
Beşiktaş / İstanbul
Tel : +90 (212) 267 21 00

Ankara Office
MAIDAN İş ve Yaşam Merkezi B Blok No: 4 Kat: 14 Daire: 164 / 165 / 166
Çankaya/Ankara
Tel : +90 312 512 59 42

İzmir Office
Manas Bulvarı Adalet Mh. Folkart Towers B Blok
Kat: 26
Bayraklı / İzmir
Tel: +90 (232) 290 55 69

Bursa Office
Altınova Mahallesi Fuar Caddesi Buttim Plaza
No:63/503 Kat:5
Osmangazi / Bursa
Tel : +90 224 211 33 01

TAXAND
TÜRKİYE REPRESENTATIVE

CENTRUM

MEMBER OF ETL GLOBAL

Table of Content

About Us	3
Centrum Turkey	4
Vergiport	5
What are We Doing?	6
Service Policy	7
Corporate Values	8
Services	9
Audit, Tax (Full) Certificate and VAT Refund Services	11
Tax Consultancy Services	12
Independent Audit Services	14
Internal Control, Internal Audit and Risk Management	16
Management Consultancy Services	17
CFO Services	18
International Tax Services	20
Transfer Pricing	22
OECD BEPS	23
International Consulting	25
Corporate Sustainability	26
Outsourcing Services	27
Partners	28

ABOUT US


2024
ITR AWARDS 2024
WINNER
Türkiye Tax Firm of the Year
CENTRUM TÜRKİYE
INTERNATIONAL TAX REVIEW
Europe Tax Awards 2018
WINNING FIRM
LEADERS IN LAW
2020 GLOBAL AWARDS
Tax Advisory Expert of the Year in Turkey
LEADERS IN LAW

Centrum Turkey

Centrum Turkey services are consist of **tax, international tax, independent audit, management consultancy and internal control - internal audit.**

Centrum Turkey, only after the establishment in 2015, has become **one of Turkey's fastest-growing audit and consulting company within 10 years.** At present, the company serves **more than 650 customers with 13 partners and nearly 100 employees,** who are experts in their fields in **4 separate offices in Istanbul, Ankara, İzmir and Bursa.**

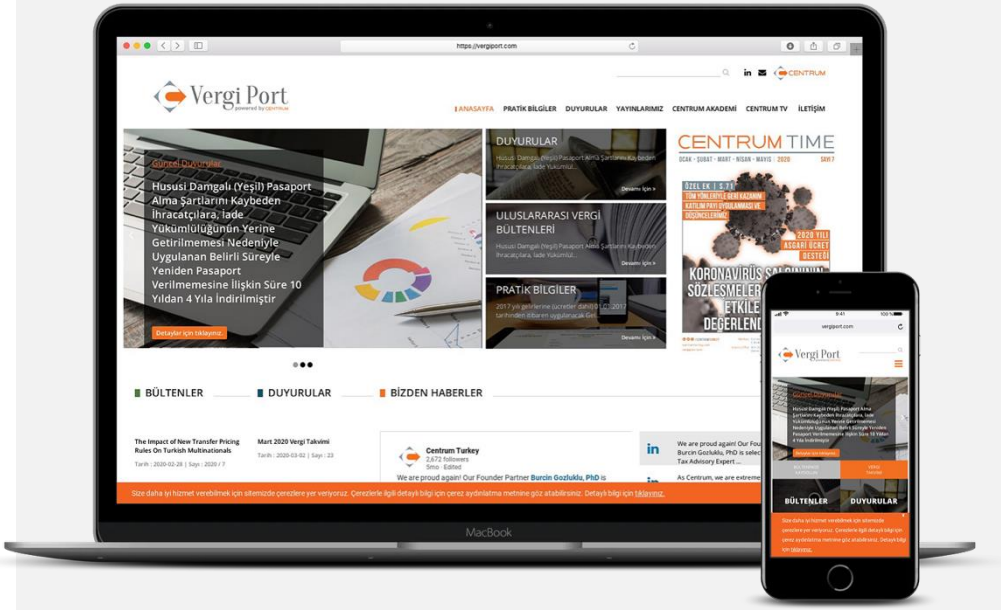
Centrum approaches it's customers as a **strategic solution partner** and provides services according to the needs by adhering to professional ethical rules with its corporate structure.

Our Mission is to raise the standards of the auditing profession by providing flexible and superior services in international standards, adapted to customer needs.

650+	100+	13	12
Happy Clients	Employees	Experienced Partners	Domestic and International Awards

www.centrumturkey.com

www.etl-turkey.com



Vergiport

Centrum Turkey takes responsibility to inform its customers and the public.

Our publications in the form of bulletins, announcements, guides, international tax, and articles written by our managers are regularly shared at vergiport.com.

Besides, we contribute to the literature with the 4-month CentrumTime magazine where tax issues are discussed in-depth and our CentrumTV YouTube channel where we share video content.

www.vergiport.com

WHAT ARE WE DOING

OUR JOBS ARE CONSULTING AND AUDITING

The main reason for our customers' trust in us is that we only do what we know.

Our company is also Turkey's most innovative consulting firm specializing in giving importance to what makes us different from others is that we only focus on areas where we have the most experienced.

WE OFFER PRACTICAL SOLUTIONS

With the practical solutions we offer, we provide serious added value to our customers' operations without drowning in technical details. In other words, we make our customers' lives easier with every service we provide, everything we do.

WE RAISE THE BAR

The most important factor that makes us unique is that all our services are provided directly by our company partners.

We stand out from the rest because we blend our consultancy and audit services with the knowledge and experience we have gained in the Ministry of Finance, private sector, international audit firms and the academic world.

WE OFFER UNIQUE SERVICES FOR YOU

In short, we define ourselves as a leading company that steers developments. We are a boutique company and we conduct studies specific to the needs of our customers. We are developing tailor-made solutions by bringing different perspectives on the subjects we specialize in.

SERVICE POLICY

WE RAISE THE BAR ON AUDITING...

We provide immediate, solution oriented and multilateral guidance to our customers and reach for a new standard in auditing beyond expectations without the limitation of time.

WE SHED A LIGHT ON YOUR WAY...

Perhaps, there is no other profession in the world which invokes more hesitation and concern in customers than auditing. With our experienced and talented staff, we break this prejudice and work with our customers in order to arrive at the best possible solution.

WE KNOW OUR COMPANY WILL SURVIVE AS LONG AS OUR CUSTOMERS EXIST...

We acknowledge that, despite not being listed in the financial statements, customers are the most valuable assets of a company and thus, we see our customers as our most valuable business partners and shape our operations in line with their needs and expectations.

WE WHOLEHEARTEDLY BELIEVE IN PROFESSIONAL PRINCIPLES OF ETHICS...

We adopt the responsibility of acting for the public interest and continue our activities to keep pace with changing needs under the principles of honesty, objectivity, confidentiality, professional competency and due diligence.

VISION

To offer our knowledge and experience to all our customers by ranking among the continuously improving, long-standing, pioneering and exemplary companies in the sector, based on the sense of trust we create in our customers and the strength we draw from them.

MISSION

Our company takes the mission of accessing the most accurate, accountable and up-to-date information by means of its specialized and dynamic staff, and sharing this knowledge with its customers in a way of creating permanent and alternative solutions.

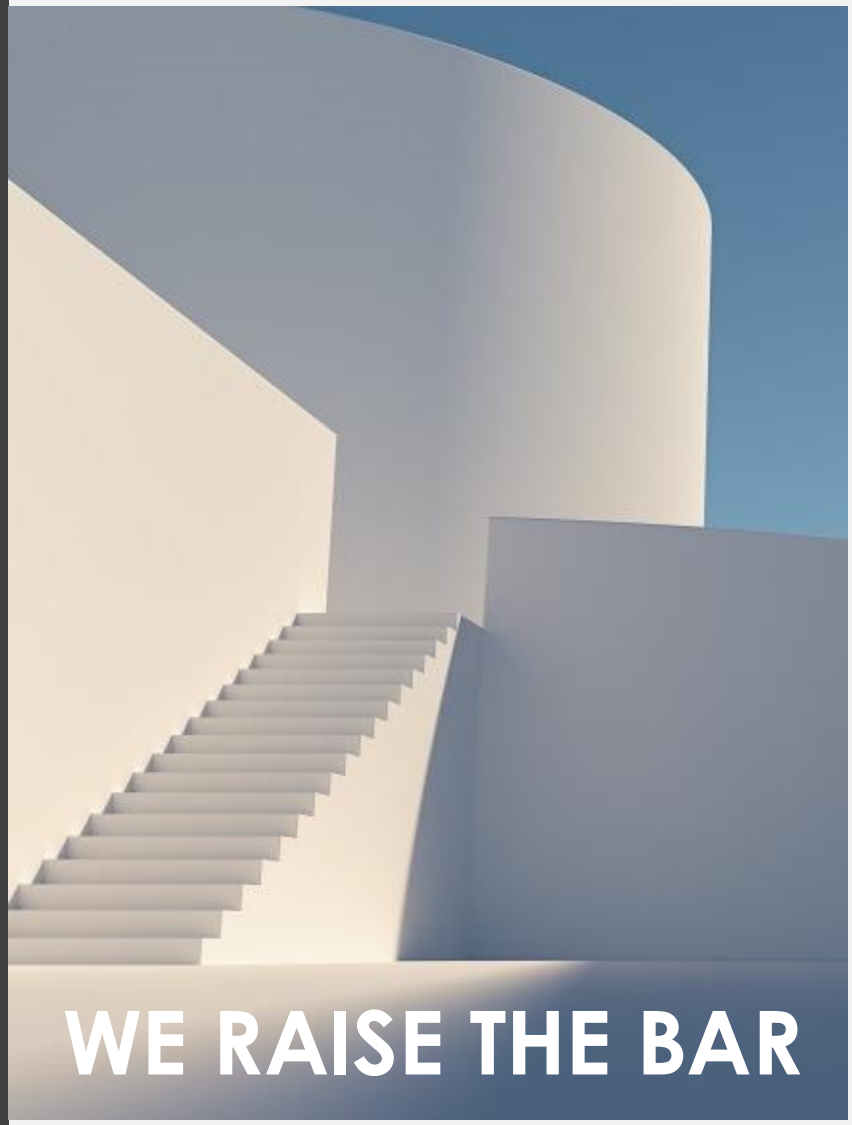
OBJECTIVES

- We aim for offering tax consultancy, inspection and reporting services in the best way possible at a level of quality brought by our unique background.
- We ensured a stable growth curve with commitment to our values throughout our business life for years.
- At this point we arrived today, we seek for furthering our objectives.
- Our main short term target is to maintain our powerful market position.
- We will be conveying our knowledge and experience one step further day after day by remaining loyal to our values which form the main source of our achievements until today
- We will be increasing our staff numbers, expanding our branch network and maximizing customer satisfaction with our services in the long run.

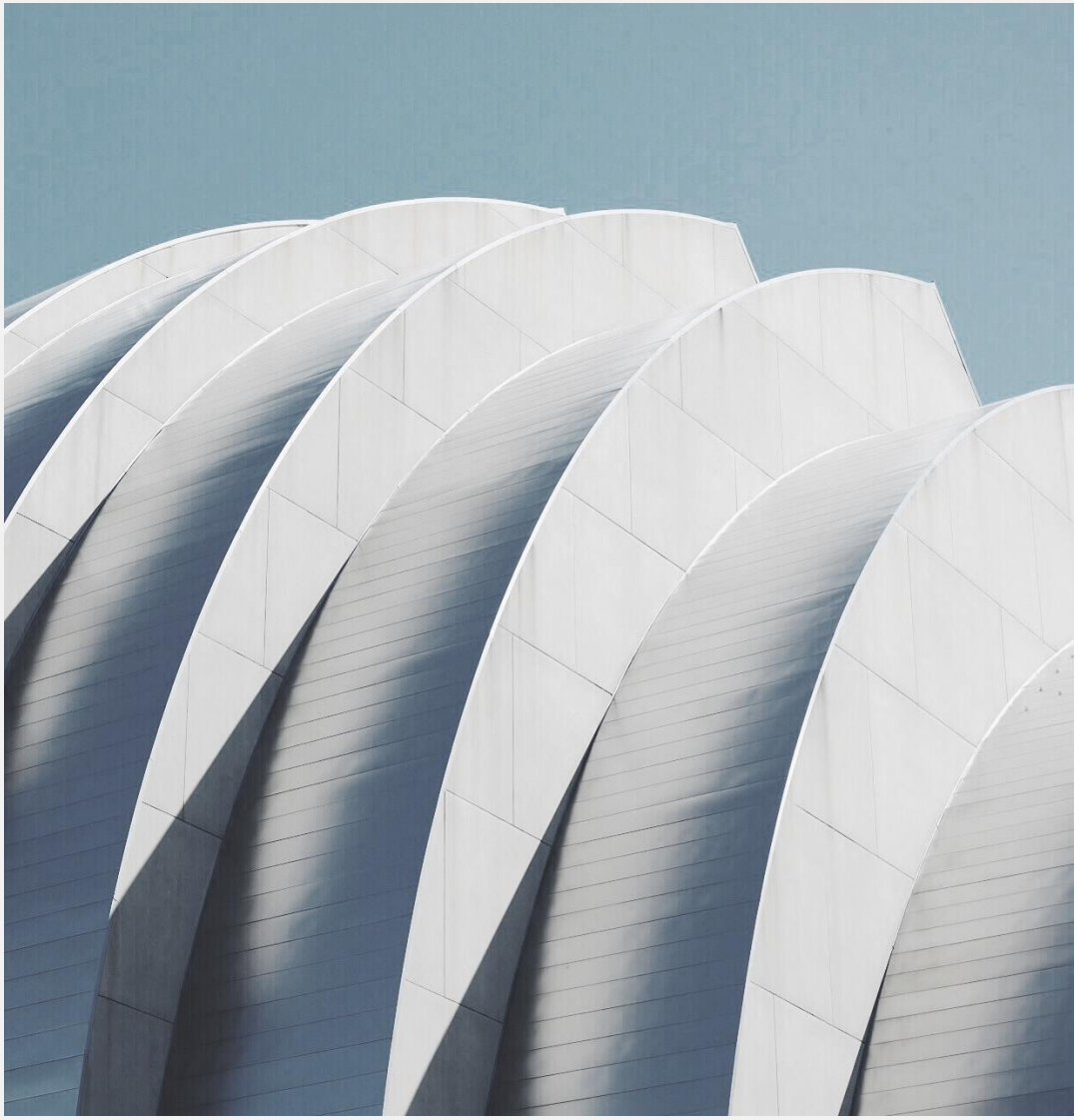
We believe that we will achieve all our goals with the help of our background, experience and dynamic personnel!

SERVICES

- Audit, Full Certification and VAT Return
- Tax Consultancy
- Independent Audit
- Internal Control, Internal Audit and Risk Management
- Management Consulting
- International Tax
- Transfer Pricing
- Corporate Sustainability
- Outsourcing (Accounting/Payrolling)



Tax certification is a process that significantly reduces the investigation risk.



AUDIT, TAX (FULL) CERTIFICATE AND VAT REFUND SERVICES



Full certification service is a service that significantly reduces faulty or missing practices that may arise during a possible tax inspection by the Ministry of Finance.

Our Corporate Tax Declaration full certification services:

- Full certification audit
- Control of tax calculations and reporting of detected issues

Full certification service not only reduces the risk of tax inspection, but also results in early detection and correction of erroneous tax practices. Tax planning opportunities, which are determined during the audit and brought to the attention of the company management, are an important value created by the certification service.

Our VAT refund group has an experienced staff that closely monitors the procedures stipulated by the tax administration and the attitude it takes in the transaction processes.

Regarding companies' VAT refund requests and general VAT consultancy procedures, the following services are provided:

- Analysis of VAT structures of companies
- Performing VAT return calculations, preparing reports required for returns and offset transactions
- Providing consultancy for the problems encountered regarding the VAT reduction, return and offset situations of the companies.

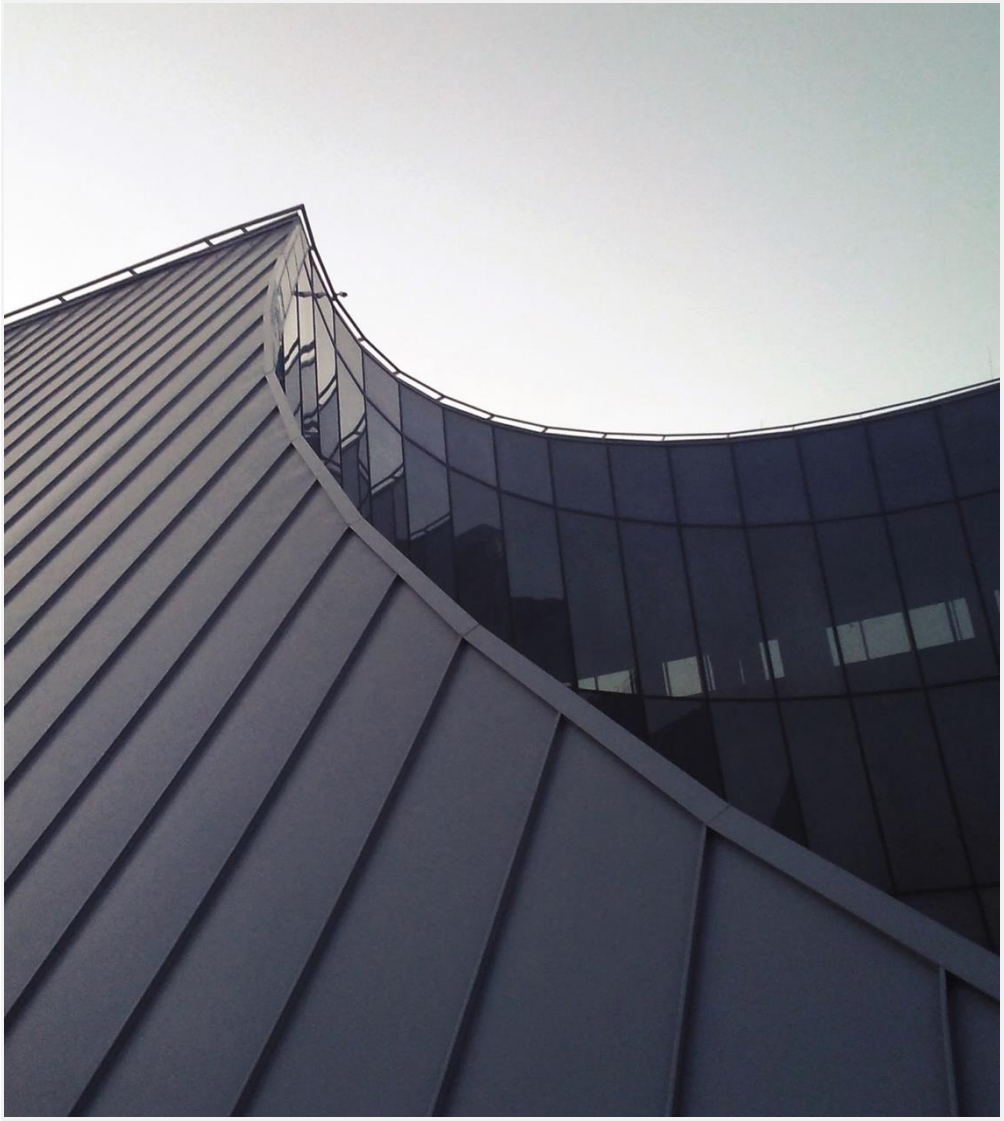
TAX CONSULTANCY SERVICES



Tax is vital for most enterprises. Besides, it is one of the most significant risk areas for many firms due to the gray areas in its legislation, widely dispersed nature of its rules and difficulty to follow-up the continuous changes in the laws.

Consultancy services provided in order to minimize tax risks by managing the tax consequences of transactions in the most proper way can be summarized as follows:

- Written and oral statements with respect to tax legislation and administrative practices
- Examining the tax planning possibilities related with all kinds of taxes and transactions
- Providing consultancy within the light of Double Taxation Treaties and for the taxation of foreign domiciled companies
- Preparing Bulletins, Circular Notes and Announcements with respect to changes in legislation and the impact of those changes on firms
- Reviewing the intended agreements in terms of their compliance with tax laws
- Preparing reports and fact sheets including solutions and recommendations for various transactions and subjects
- Management of tax inspection and lawsuit processes



We provide independent auditing services for the Company's management, shareholders, employees, lenders and investors to access transparent, understandable and clear information.

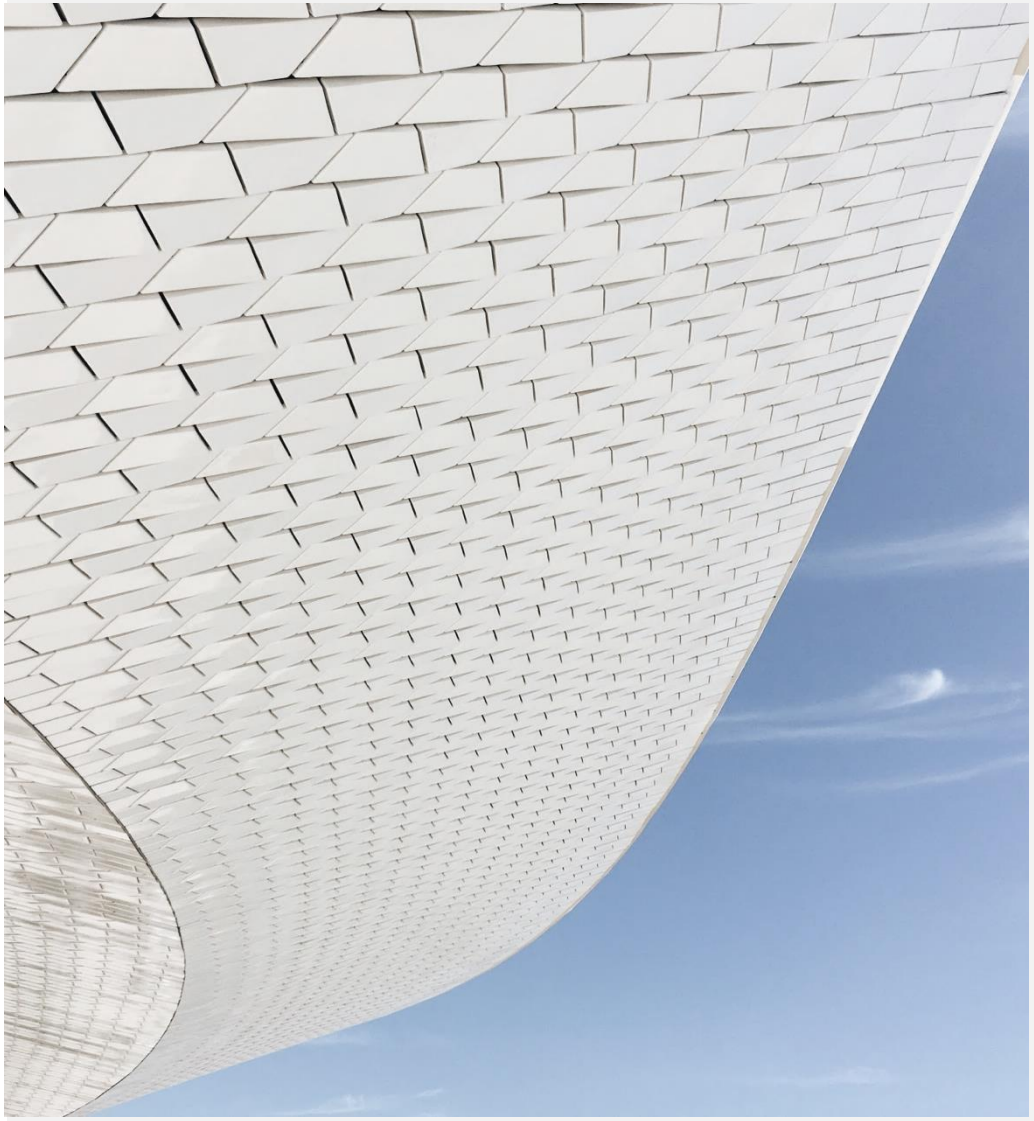
INDEPENDENT AUDIT SERVICES



Current economic conditions and repeated financial crises give prominence to concepts of sustainability and transparency for an increasing number of companies. These concepts are ensured by means of financial reporting and independent auditing pursued in line with the international standards.

Services provided in this context can be summarized as follows:

- TMS / TFRS Conversion services of the financial statements obtained from the book records arranged according to the Tax Laws
- Independent auditing of financial statements prepared in line with TMS / TFRS based on the International Auditing Standards (IASs)
- Support services for management reporting operations for IFRS, US GAAP and UK GAAP conversions
- Consultancy services regarding the preparation of corporate reports such as Annual Report and Corporate Governance Compliance Report



Our consultancy services aims at problem solving and efficient decisions.

INTERNAL CONTROL, INTERNAL AUDIT AND RISK MANAGEMENT



Internal control is an integrated process designed by the management and staff of the organization to provide reasonable assurance in achieving the set goals and achieving its mission and affecting the overall organization.

Risk Management is a systematic process, specially structured, stable, consistent, uninterrupted and applied throughout the organization, to identify, evaluate, determine the responses and threats that affect the achievement of the organization's goals and report them.

Internal audit, on the other hand, is an independent and objective assurance and consultancy activity aimed at improving the activities of an institution and adding value to them.

In this context, our company develops solutions, inter alia on below issues, tailored to the needs of our customers;

- Internal Control System- Internal Audit System Setup
- Internal Audit System Management and Development
- Internal Audit Quality Assurance Assessment
- Process Analysis and Control Services
- Enterprise Risk Management and Compliance

As a solution of the problems faced by today's companies; improving risk and control management activities, bringing the internal audit function to the organization and / or increasing the activity efficiency are also important steps that support corporate management.

MANAGEMENT CONSULTANCY SERVICES



The business world, where continuous change is experienced, forces companies to adapt themselves to this change by following the internal and external dynamics and pushes those who cannot adapt to the game.

Competition conditions are getting harder and the way of doing business changes day by day makes it necessary for companies to be restructured both organizational and operational, to become more agile by consolidating their activities.

As Centrum, we provide the below listed services under management consultancy in line with the needs of our customers;

- Financial Affairs Configuration and Transformation
- Financial Structuring and Performance Management
- Budget and Cost System Setup
- Corporate Transformation Consultancy
- Interim Management (C- Level Pass Support)
- ERP Transformation Consultancy



CFO SERVICES

n the environment of increasing volatility, uncertainty and complexity in both real and financial markets in recent years, the need for companies to approach financial issues from a CFO level has increased considerably. However, the inflationary process we have been through has also significantly increased the cost of employing a full-time CFO to companies.

Our CFO services provide the opportunity to operate CFO processes at very low costs compared to the cost of employing a full-time CFO in many businesses that are suitable in terms of their field of activity, shareholder structure and scale.

CFO SERVICES →

Thanks to the CFO services, the infrastructure of the cash flow and profitability planning of the enterprises is strengthened, alternative financing sources are provided, the transfer of good practice examples in the outside world is facilitated, and solutions that create value in the field of financial risk management and financial strategy are produced.

Our CFO services include:

- Cash flow analysis and management
- Integration of the financial reporting system with the performance management system
- Budget preparation, deviation analysis and forecasting
- Establishment of an investment feasibility assessment system
- Providing access to alternative sources of finance
- Preparation of 3-5 year business plan
- Developing strategies to prepare the company's financial structure for the strategic and financial partnership process
- Generating business strategies based on customer, product and channel profitability analysis
- Providing support to the independent audit process

It is possible to configure the scope of service according to the needs of our customers."

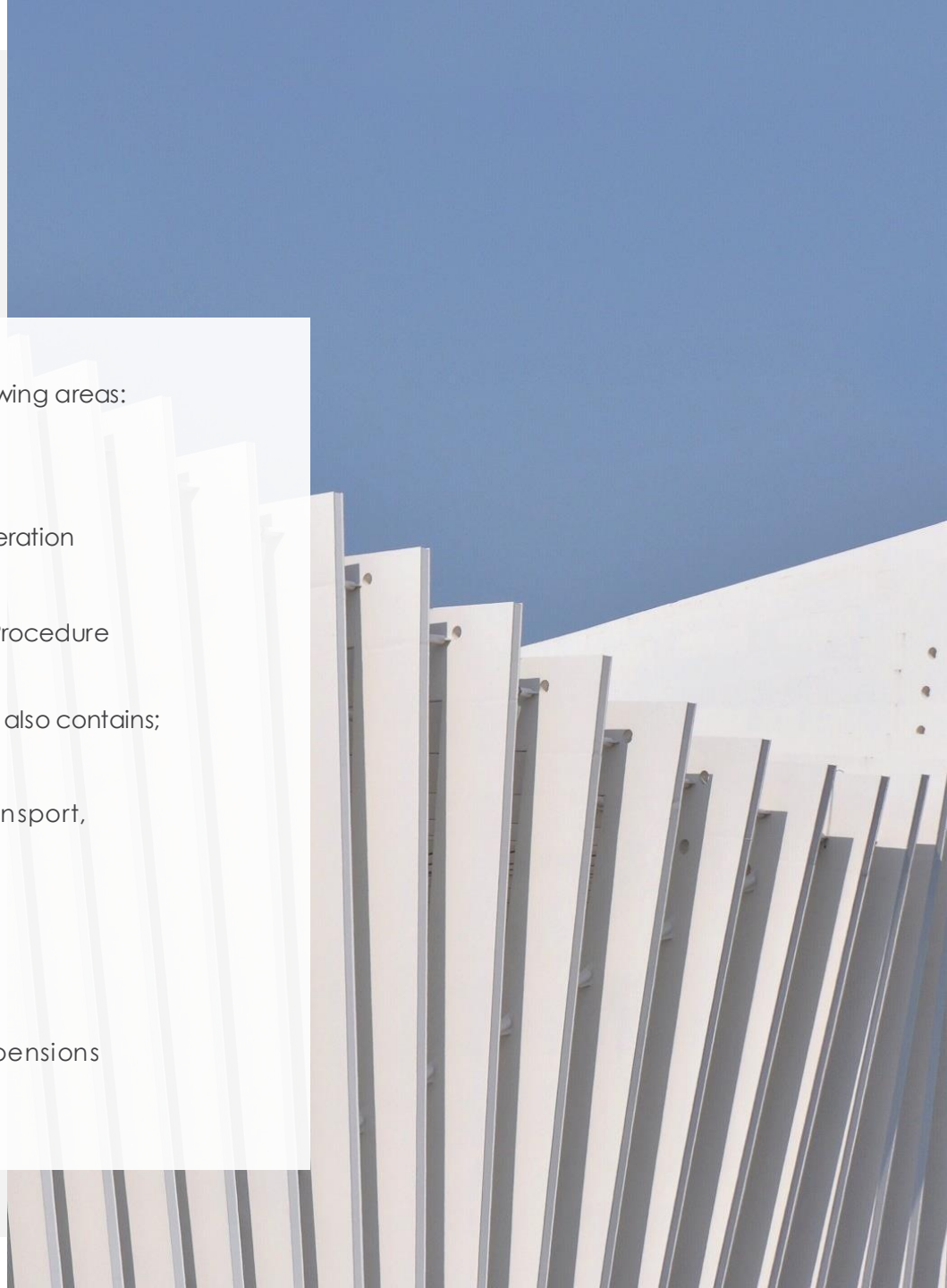
INTERNATIONAL TAX SERVICES

Our double tax treaty services mainly covers the following areas:

- Permanent Establishments
- Intangibles and Royalty Payments
- Dependent Personal Services and Remuneration
- FATCA and Common Reporting Standard
- Double Taxation and Mutual Agreement Procedure

In addition to others, our expertise on international tax also contains;

- Interest and dividends,
- Income from shipping, air and land transport,
- Capital gains
- Independent services
- Director's fee
- Payments to artists and athletes
- Pension, annuities and social security pensions
- Other income



COMPANY RESTRUCTURING



The most important international company restructuring services offered by Centrum include:

- Determining company restructuring models for Turkey and foreign countries and tax impact analysis of these models,
- Redesigning and implementing international company and holding structures,
- Forming and implementing international financial and royalty structures,
- Optimizing and developing international tax strategies applicable for investments in Turkey and foreign countries,
- Tax effective supply chain management in operational restructuring process,
- International tax and transfer pricing consulting in international company acquisitions and mergers.

EUROPEAN UNION TAX LAW

We share our expertise in the following areas regarding the European Union Tax Law;

- Taxation of Turkish companies as non-member country company before the EU tax legislation,
- Taxation of interest and royalty payments,
- Withholding tax on the dividends,
- Taxation of parent company subsidiary company located in different member countries
- Cross border losses in other Union countries and discount in another Union country
- Taxes payable on earnings derived from leaving the relevant country (Exit taxes)

TRANSFER PRICING



TRANSFER PRICING DOCUMENTATION SERVICES

Our transfer pricing documentation studies cover:

- Master File
- Annual Transfer Pricing Report
- Country-by-Country Reporting
- Benchmarking Studies
- Transfer Pricing Forms

OUR TRANSFER PRICING CONSULTING SERVICES

We are transfer pricing consultants and have the knowledge and experience you need on:

- Transfer Pricing Due Diligence - Check-up - Risk Analysis
- Transfer Pricing Restructuring
- Transfer Pricing Policy
- Intra-Group Services Analysis and Benefit Test
- Transfer Pricing Audit and Reconciliation
- Advance Pricing Agreements
- Transfer Pricing and Customs Valuation

OECD BEPS

OUR SERVICES FOR DIGITAL ECONOMY

We evaluate your operations within the electronic trade from aggregated points of “permanent establishment", "controlled foreign company income" and "transfer pricing" covered by BEPS Action Plan in addition to corporate tax and present you optimum solutions.

SERVICES RELATED TO GROUP FINANCING

We, as Centrum, evaluate the impact of new regulations on your group financing and interest deductions from international and involved countries’ perspective and share our experience with you accordingly.

OUR SERVICES FOR PERMANENT ESTABLISHMENTS

We support your company through evaluating whether your operations in Turkey or other countries are within the scope of PE and examine whether your operations including electronic trade in Turkey or other countries constitute a PE under the provisions of Double Tax Treaties and local laws.

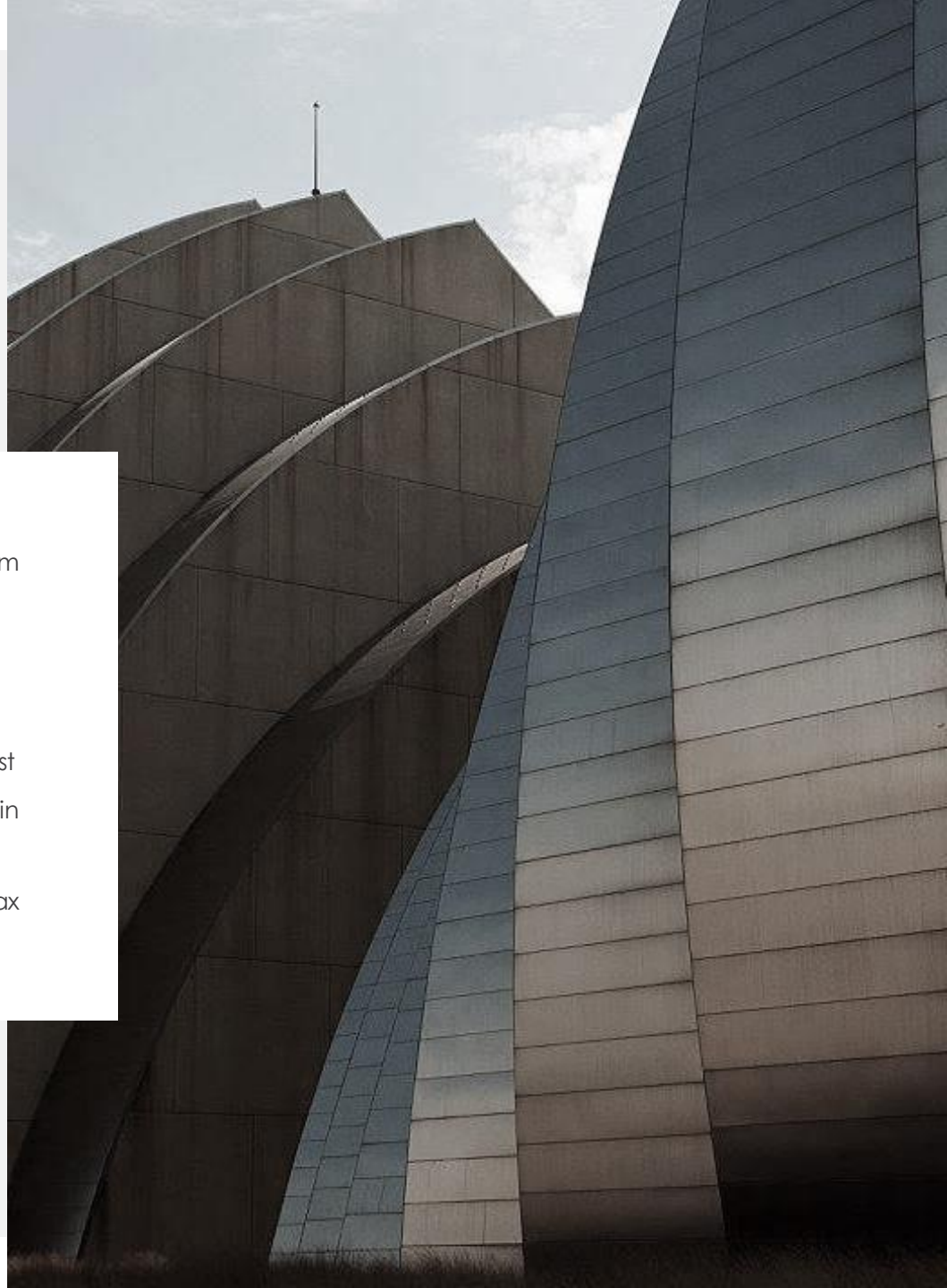
SERVICES FOR TRANSFER PRICING AND IP OPTIMIZATION

Including determination of difference between legal and economic ownership of the intangible asset, our sophisticated transfer pricing and IP optimization services can meet the needs of your group.

OTHER OECD BEPS SERVICES

Other OECD BEPS services that provided by Centrum Turkey are at the below:

- Hybrid mismatches
- Controlled foreign company income
- Limitation of benefit and principal purpose test
- Analysis of risk and capital allocations within the group related to transfer pricing
- Appeals to arbitration on international tax issues.



INTERNATIONAL CONSULTING



OVERSEAS INCORPORATION SERVICES

- Financial and legal due diligence for incorporation and determining the best company type for your operations,
- Preparing necessary documentation for incorporation, and tracking legal applications,
- Coordinating and tracking accounting and financial operations of the company you will incorporate overseas.

INTERNATIONAL INVESTMENT

- Country and sector research about overseas investment and Incentive consulting,
- Designing and implementing international company and holding structures,
- Forming and implementing international financing and royalty structures,

WEALTH MANAGEMENT SERVICES

- Wealth management, transfer to new generations, preparation, and implementation of optimum solutions
- Establishing your family office and necessary infrastructure in the desired country
- Establishment of trust and similar structures to protect your wealth
- Determining the most suitable financial tools and services for your wealth protection with our global partners

CORPORATE SUSTAINABILITY

Our corporate sustainability roadmap and sustainability report consultancy services, designed by our experienced sustainability experts, offer an effective and efficient solution for sustainability reporting, thanks to our AI-supported digital technologies.

Efficiency, aimed at quickly responding to the sustainability needs and market demands of organizations, transforms into time and cost savings with streamlined processes, thus becoming a highly valuable tool for organizations looking to accelerate their sustainability initiatives.

OUR CONSULTANCY AND TRAINING AREAS

- Awareness Meetings and Sustainability Training
- Situational Assessment, Documentation Review, and Research Analysis
- Identification of Corporate and Sectoral Sustainability Elements/Components
- Preparation of Sustainability Balance Analysis (Priority Matrix)
- Commitment to the United Nations Sustainable Development Goals and Corporate Strategy/Insights
- Compliance with the European Green Deal and Strategy/Insights
- Compliance with GRI Standards and Strategy/Insights
- Benchmarking and Analytical Result Reporting, Strategic Planning
- Corporate Sustainability Reporting

OUTSOURCING SERVICES (ACCOUNTING/PAYROLLING)



Accounting/Bookkeeping services simply include keeping the accounting books, reconciling accounts, closings, preparation of e-file tax returns, payrolls and social security declarations. More specifically, those services will involve:

- Preparation of the accounting records (ie. bookkeeping), balance sheet and income statement in accordance with the Turkish accounting and tax legislations
- Preparation and submission (for monthly periods) of the declaration of withholding taxes
- Preparation and submission (for monthly periods) of the declaration of value added taxes
- Preparation and submission (for quarterly periods) of the advance corporate tax returns
- Preparation and submission of the (annual) corporate tax returns
- Preparation of the payrolls for the employees (headcount, sickness days, payroll cost per employee incl benefits) on the last day of the month
- Preparation and submission of the relevant social security declarations
- Representing the company under tax office and social security institution when necessary
- Preparation of invoices will also be part of our accounting/bookkeeping services



Dr. Burçin GÖZLÜKLÜ, Sworn-in CPA

Founding Partner

Linkedin

Burçin Gözlüklü serves as the founder and managing partner of Centrum Turkey. He is also head of tax department in Germany-based ETL Global, one of the largest auditing and law firms in the world.

Before establishing the Centrum Group, he worked as a Tax Inspector for 10 years in the Turkish Ministry of Finance.

In 2008, he has been appointed as the Secretary-General of the Turkish Accounting Standards Board (Public Oversight Board) and led the efforts to introduce international accounting standards into local legislation.

He left public service in 2010 and worked as senior tax manager for Koç Group of Companies until 2014.

Burçin Gözlüklü is a graduate of Middle East Technical University, Faculty of Economics and Administrative Sciences, Department of Business Administration, and has a Ph.D. in Accounting and Finance at Başkent University.

CENTRUM



Fazıl BOYRAZ,
Sworn-in CPA
Partner

Linkedin

He started his career in 2004 as a Revenue Assistant Specialist at Turkey Revenue Administration.

Then worked as a Tax Inspector at the Turkish Ministry of Finance Tax Inspectors Board between 2005-2014 in this position. During this time he was the Group Vice President at the Ankara Big Scale Tax Payers Group Department his work was focused on tax inspection, report assessment and reconciliation.

After that between 2012-2013 when he was working at Tax Inspection Board he was responsible from the coordination between Big Scale Taxpayers Departments and Transfer Pricing Departments in the meantime he was also reporter for the Tax Inspection Board Central Report Assessment Commission.

In January 2014 he was assigned as Head of Group in responsibility of Corporate Income Tax at the Revenue Administration. He worked in this positon 6 years and in February 2020 he resigned his public office.

CENTRUM



Adem BİLGİLİ
Sworn-in CPA

Partner

Linkedin

He started his career as a Junior Tax Inspector in 2007 and was appointed as a Senior Tax Inspector in 2010.

Between 2012 and 2014, he carried as Vice President of Ankara Large-Scale Taxpayers Group, and in the same period he was the Reporter of Central Report Evaluation Commission of the Tax Inspection Board.

He was appointed as the Head of the Revenue Administration Group in August 2014, was responsible for legislation of Special Consumption Tax (SCT), Bank and Insurance Transaction Tax (BITT), Resource Utilization Support Fund (RUSF), Special Communication Tax (SCT), Lottery Tax (LT), and the analysis of the Value-added Tax (VAT) Refunds, until April 2019.

In April 2019, he was appointed as the Head of the Revenue Administration Department responsible for Indirect Taxes (VAT, SCT, BITT, RUSF, Digital Service Tax, SCT, Accommodation Tax, LT). Along with this duty, he carried as a member of the Tax-Ruling (Opinion) Commission of the Revenue Administration.

He resigned from this positions and participated Centrum Turkey as a Certified Public Accountant and Partner January 2021.

CENTRUM



Okan NETEK, Sworn-in CPA

Partner

Linkedin

CENTRUM

Okan NETEK started his career in the banking sector in 2004 and joined the Board of Tax Inspectors of the Turkish Ministry of Finance in 2007, where he was appointed as Tax Inspector in 2010. Between 2011 and 2015, he served as a Tax Inspector at the Tax Audit Board, Izmir Large Taxpayers Group Presidency. From 2015 to 2016, he held the position as Group Vice President who is responsible for tax examinations, report evaluation commissions and settlements.

Between 2016 and 2021, he served as the Director of Financial Affairs at Yaşar Holding A.Ş., based in Izmir, where he was responsible for tax management, corporate risk management, and investor relations management processes for group companies. From 2021 to 2023, he held the position of Group CFO and the Member of the Board at CMS Jant, based in Izmir.

Okan NETEK holds undergraduate degrees in Business Administration from Middle East Technical University and Law from Dokuz Eylül University Faculty of Law. In 2009, he obtained a graduate degree in International Finance from Istanbul Bilgi University, and in 2013, with a scholarship from the Turkish Ministry of Finance, he obtained LLM degree in International Tax Law from the University of London - Queen Mary College. He is currently pursuing his doctoral studies in financial law at Yaşar University Social Sciences Institute.

Okan NETEK is a Certified Public Accountant registered at the Izmir Chamber of Certified Public Accountants, a Lawyer registered at the Izmir Bar Association, and an Independent Auditor registered at the Public Oversight, Accounting, and Auditing Standards Authority of Turkey. He is proficient in English.



Nihat SÖNMEZ, Sworn-in CPA

Partner

Linkedin

Nihat Sönmez serves as a tax partner at Centrum Turkey, where he manages relationships with Taxand Global, one of the world's largest tax consulting and law firms.

Before joining Centrum, he held the position of Tax Partner in the Tax department at KPMG for 13 years. In 2018, he was appointed as the leader of the Tax Full Certification Services Department, managing it for three years.

Nihat Sönmez graduated from the Middle East Technical University, Faculty of Economic and Administrative Sciences, Department of Business Administration.

With a total of 27 years of experience, Nihat Sönmez holds the title of Sworn-in Certified Public Accountant and also possesses an Independent Auditor License.

CENTRUM



Tuğrul DİRİMTEKİN, Sworn-in CPA

Partner

Linkedin

He was awarded the titles of Doctor in 1976 and Associate Professor in 1978 as a result of his undergraduate studies at Esk.İ.T.İ.A. and postgraduate studies in Accounting and Auditing at Bursa İ.T.İ.A.

While he was carrying out his professional activities in London while his postgraduate studies, he got his education on professional terminology at the Pitman Academy of English.

In 1983, he left his faculty member position at Uludağ University Faculty of Economics and Administrative Sciences, gave a start to his private sector experience in foreign capital companies in the textile and automotive industries and worked for many years as a senior manager, responsible of financial affairs.

In 1991, he started his mission again as a faculty member at Uludağ University, Faculty of Economics and Administrative Sciences. With the enactment of the Vocational Law No. 3568, he left his full-time position at the university, established his own office serving as a Sworn-in CPA in 1992 and tax advisor. In the following years, besides his job, he started giving lectures at various faculties on accounting, auditing and taxation. During this period, he served as the president of the Bursa Chamber of Sworn-in CPA between 1992 and 2000. From 2011 until 2024, he served as the managing partner and Sworn-in CPA in Grant Thornton TR/ Bursa Branch as Engin Yeminli Mali Müşavirlik A.Ş. and as the independent auditor of Eren Independent Audit Inc.

As of November 2024, he became the authorized Sworn-in CPA of Centrum Audit Yeminli Mali Müşavirlik ve Danışmanlık A.Ş - Bursa Branch, headquartered in Istanbul. His professional life continues as a Sworn-in CPA registered in Chamber of Bursa Sworn-in CPA. During his professional life, he has published many books related to his profession.

CENTRUM



Ayla İPEKOĞLU, Sworn-in CPA

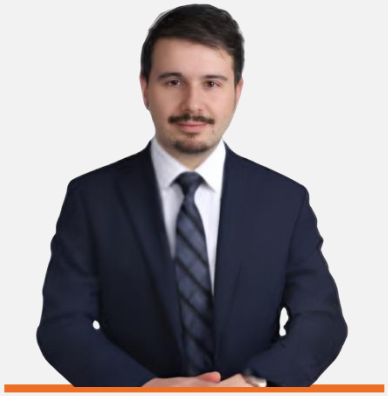
Partner

Linkedin

She graduated from the Faculty of Political Sciences at Ankara University in 1992. In 1993, she passed the entrance exam and was appointed as an Assistant Accounting Expert. After demonstrating success in the qualification exam, she was appointed as an Accounting Expert. From 2003, when she was appointed as the Chief Accounting Expert, until the end of 2018, she carried out high-level tax audits for Turkey's leading large taxpayers and also served as the Chairman of the Report Evaluation Committee for an extended period.

Since the beginning of 2019, Ayla İpekoğlu has been working as a Certified Public Accountant. She is married and the mother of two children. She has a good command of English.

CENTRUM



Mehmet YILMAZ, CPA

Partner

Linkedin

He joined Centrum in 2015, where he has held roles such as Tax Manager, Senior Tax Manager, Administrative and Financial Affairs Director, and Financial Advisor. He is responsible for organizing and managing the company's Tax, Independent Audit, Consultancy, and Finance services. At Centrum Denetim, he provides consultancy services to clients in tax, full certification audits, and independent audit areas.

From 2005 to 2011, he worked at Gür Mali Müşavirlik as an Accounting Supervisor. Between 2011 and 2014, he served as a Tax Auditor at Fatih Denetim ve Yeminli Mali Müşavirlik A.Ş., contributing to compliance efforts for the Turkish Commercial Code No. 6102 and Small and Medium-Sized Entities Financial Reporting Standards (SME TFRS) presentation projects. In 2014-2015, he worked as a Senior Tax Auditor at Ertürk YMM ve Bağımsız Denetim A.Ş., where he acted as a project manager for initiatives related to electronic ledger applications, year-end processes, and substantive accuracy audit procedures for companies. During his tenure at various audit and consultancy firms, he conducted audits across multiple industries, including textiles, food, tourism, energy, engineering, construction, retail, fuel, and automotive. His expertise encompasses full certification reports, special-purpose reports, revisions, risk reports, international financial reporting, and related areas. Since 2010, he has held the title of Certified Public Accountant (CPA - SMMM) and, since 2016, the title of Independent Auditor registered with the Public Oversight Authority (KGK).

He began his undergraduate studies in the Department of Public Finance at Karadeniz Technical University, earning top grades in his first year before transferring to the Department of Public Finance at Marmara University Faculty of Economics and Administrative Sciences, from which he graduated in 2006. He completed his master's degree with a thesis in the Department of Financial Law at Marmara University's Institute of Social Sciences in 2010. His thesis focused on "An Analysis of Education and Health Expenditures in OECD Countries and Turkey." Additionally, he has conducted academic studies at Marmara University in the areas of tax crimes and transitioning the informal economy into formal structures.

CENTRUM



Murat SOFTA, Sworn-in CPA

Partner

Linkedin

He began his career in 2012 as a Tax Inspector Assistant at the Tax Inspection Board of the Ministry of Treasury and Finance. Following the qualification exam held in 2015, he was appointed as a Tax Inspector.

Throughout his tenure as a Tax Inspector, he conducted audits for large-scale taxpayers operating in various sectors, including manufacturing, construction, automotive, retail, software, banking, and finance. He also served as an instructor, providing training to Tax Inspector Assistants and Revenue Specialists during different periods.

From 2021 to 2022, he served as the Deputy Head of the Sectoral-1 Audit Department at the Istanbul Directorate of the Tax Inspection Board. During this period, he undertook responsibilities related to audit assignments and monitoring audit processes.

As part of the professional organization and institutionalization efforts for Tax Inspectors who started their roles within the Tax Inspection Board established in 2011, he assumed the founding presidency of the Association of Finance Inspection Personnel.

He completed his master's degree in Financial Law at Istanbul University in 2017 and graduated with honors from the Faculty of Law at Yalova University in 2018.

He holds the titles of Certified Public Accountant (CPA) registered with the Istanbul Chamber of Certified Public Accountants, Attorney registered with the Istanbul Bar Association, and Independent Auditor registered with the Public Oversight Authority of Turkey.

CENTRUM



Gökhan ŞİT, CPA

Partner

Linkedin

He joined Centrum in 2015, where he has served as Senior Tax Manager and Audit Director. He is also responsible for organizing and managing the company's Tax and Financial Advisory services. At Centrum Denetim, he provides consultancy and planning services to clients in the areas of tax, full certification audits, and financial advisory.

From 2011 to 2013, he worked as Group Accounting Manager at Fortes Engineering Inc., where he oversaw the preparation and reporting of tax returns and the consolidation of accounts for the company, which had 16 branches. From 2013 to 2015, he served as a Financial Advisor at Fatih Denetim Inc.

During his career in audit and consultancy firms, he has conducted audits in various sectors, including textiles, food, tourism, energy, engineering, construction, retail, fuel, and automotive. His expertise includes full certification reports, special-purpose reports, revisions, risk reports, and international financial reporting.

He has held the title of Certified Public Accountant (CPA - SMMM) since 2010 and the title of Independent Auditor registered with the Public Oversight Authority (KGK) since 2016.

He graduated from Istanbul University's Faculty of Economics, Department of Economics, and is proficient in English.

CENTRUM



Dr. Fırat C. GÜÇLÜ

Partner

Linkedin

He started his career at Yıldız Holding Control and Auditing Group in 2004 and continued there until 2013. he worked in the Audit Department of Bilkent Holding (Tepe Group) between 2013-2015. Between 2015 and 2017, he worked at Natura Gıda San. A.Ş. (Golf Ice Cream) as CFO. Since 2017, he has been working as Founding Partner at Seta Partners Consultancy and Audit Services company.

He also lectures on Auditing and Accounting at various universities and currently works at Bahçeşehir University. He has published various articles and has over 15 years of experience in auditing and financial affairs.

He holds Ph.D. in Accounting and Finance from Istanbul University and Bilkent University Executive MBA. He completed certificate programs at the Ross School of Business, University of Michigan and Cornell University, and participated in the Executive Program on Corporate Management of the "AOTS-EPCM Program (Japan)" supported by the Japanese Chamber of Commerce and Industry.

CENTRUM



Assoc. Prof. Ahmet FEYZİOĞLU

Partner

Linkedin

He, graduated from Marmara University Mechanical Engineering Department in 2003, attended the Engineering Management Master Program at Middle East Technical University, and at the same time earned his master's degree from Marmara University in the field of Mechanical Engineering (2003-2005). Ahmet, completed his PhD Program in Mechanical Engineering Department in 2012. He continued his post-doctoral studies on Innovation Research at the University of Manchester, Manchester Business School (2012-2013).

Ahmet, 2002 TUBITAK - Turkey has entered the Industrial Management Institute, TUBITAK in 2004 - the Presidency, in 2004 TUBITAK - he has worked at the National Institute of Electronics and Cryptology. He has been still working on Sustainability, R&D, Innovation, Technology Management and Entrepreneurship at Marmara University.

During his professional career, he had principal investigator and consultancy roles in R&D focused national and international projects. He has patents and published articles and books in the fields of Mechanical Engineering, Technology, Innovation, RTD Management and Sustainability.

Ahmet, works as a Sustainability, R&D, Innovation Partner in Centrum Turkey.

CENTRUM



Can DOĞRUSÖZ

Partner, Of Counsel

Linkedin

He started his career in 2019 as an auditor at Ernst & Young. In 2011, he has participated as an expert in the International Tax Advisory department to KPMG Turkey and was promoted to manager in 2014, and senior manager in 2017.

In 2018 joined Netherlands-based multinational company Intertrust Group as country director in Turkey. He continued to work in this position until the group's activities in Turkey to terminate in April 2019.

Besides having extensive knowledge and experience in local and international tax legislation, double taxation agreements, and trust legislation, he is also experienced in specific sectors such as manufacturing, fast-moving consumption, logistics, e-commerce, telecommunications, pharmaceuticals, media production, and healthcare.

Before joining Centrum, he most recently worked as the Global Tax Audit and International Legislation Coordinator at Acun Media Group.

As of February 1, 2025, he has been working as an Of Counsel at Centrum.

CENTRUM



Emre CEBECİOĞLU, CPA

Partner

Linkedin

Emre Cebecioğlu is a graduate of Istanbul University, Faculty of Business Administration (English Program) and has extensive experience in independent audits of both local and international manufacturing and service companies. He has actively participated in audits of US publicly listed companies, developing deep expertise in IFRS and US GAAP.

He served for many years as a Manager on PCAOB audits, leading audit planning, team management, internal control testing, analysis of critical accounting areas, and ensuring audit quality.

A significant part of his career has focused on audits of companies preparing for IPOs in the US, where he managed reporting and audit requirements under SEC and PCAOB regulations. He has also taken part in audits of publicly listed companies in Japan, gaining hands-on experience with J-SOX internal control standards. These international engagements strengthened his ability to manage complex, multi-jurisdictional regulatory frameworks.

Emre has worked with multinational companies across the US, Asia, and Europe, as well as major domestic industrial groups. With over twelve years of professional experience, including roles at Deloitte Turkey and Deloitte Netherlands, he has developed advanced capabilities in international auditing practices, risk-based auditing, financial reporting, and quality control.

He joined Centrum Audit in 2024, holds a Certified Public Accountant (CPA) license in Türkiye, and is fluent in English.

CENTRUM



Gökhan YURDAKUL

Partner

Linkedin

After completing his undergraduate education at Hacettepe University, Department of Economics, he started his career as a Customs Specialist at the Undersecretariat of Customs, General Directorate of Customs in 2004. For more than 10 years, Yurdakul has worked in the departments related to Customs Valuation and Taxation, and during this period, he has taken an active role in the preparation of both the legislation and the regulations guiding the implementation on customs valuation and taxation issues, and has given many trainings and seminars on specified issues.

Gökhan completed his MBA at Southern New Hampshire University in New Hampshire, USA between 2009-2011 and has a thesis titled "Transfer Pricing and Comparison with Customs Valuation".

In 2015, Gökhan joined PWC Indirect Taxes Department as a Manager and was promoted to Director in 2019. During his 9 years at PWC, Gökhan has advised hundreds of companies, especially the leaders of each sector, in all areas of customs and foreign trade. Gökhan left his position at PWC in May 2024 to provide customs and foreign trade services under his own firm with 20 years of experience. Gökhan holds an Authorized Customs Consultant (YGM) Authorization Certificate.

CENTRUM

OUR OFFICES



İstanbul

Balmumcu Mah.
Bestekar Şevki Bey Sok.
Centrum Binası No:17
Beşiktaş / İstanbul
Tel: +90 (212) 267 21 00



Ankara

Kızılırmak Mah.
1443 Sok. 1071 Plaza
A Blok No: 25/183
Çankaya/Ankara
Tel: +90 312 512 59 42



İzmir

Adalet Mah. Manas
Bulvarı Folkart Towers
Kat:26
Bayraklı / İzmir
Tel: +90 (232) 290 55 69



Bursa

Altınova Mahallesi Fuar
Caddesi Buttim Plaza
No:63/503 Kat:5
Osmangazi / Bursa
Tel: +90 224 211 33 01

THANKS



TAXAND
TÜRKİYE REPRESENTATIVE

CENTRUM

MEMBER OF ETL GLOBAL