

CURRICULUM VITAE

PROF.DR. BILLUR YALTI

KOÇ UNIVERSITY, FACULTY OF LAW
ISTANBUL-TURKEY

BIRTH DATE AND PLACE : 9 October 1961, Istanbul

GENDER : Female

EDUCATION

- **Higher Education** : Kadikoy Maarif College (1972-1979)
- **Under Graduate**: Faculty of Law, University of Istanbul, 1980-1984)
- **LLM**: Department of Fiscal Law, Institute Of Social Sciences, University of Istanbul (1984-1987)
- **PhD**: Department of Fiscal Law, Institute of Social Sciences, University of Istanbul (1987-1993)

Academic Research Abroad

- International Bureau of Fiscal Documentation, Amsterdam, Netherlands, 1990
- International Bureau of Fiscal Documentation, Amsterdam, Netherlands, 1996
- New York University, Global Law School, Tax Program, New York, USA (Visiting Fulbright Scholar, Project on E-commerce and Taxation), 2000
- International Bureau of Fiscal Documentation, Amsterdam, Netherlands, 2007

Academic Dissertations

- The Liquidation, Merger and Amalgamation of Corporations in Tax Law, LLM dissertation, Department of Fiscal Law, Institute of Social Sciences, University of Istanbul, 1987
- Double Tax Treaties and Turkish Practice, PhD thesis, Department of Fiscal Law, Institute of Social Sciences, University of Istanbul, 1993

Scholarships

- Fulbright Post Doctoral Research Scholarship, 2000

PROFESSIONAL WORK

- Research Assistant: Department of Tax Law, Faculty of Law, University of Marmara, 1987
- Teaching Assistant: Department of Tax Law, Faculty of Law, University of Marmara, 1993
- Associate Professor: Department of Tax Law, Faculty of Law, University of Marmara, 1998
- Professor: Department of Tax Law, Faculty of Law, University of Marmara, 2003-2009
Department of Tax Law, Koç University, Faculty of Law, 2009-

Teaching Experience

- Under Graduate Classes: Tax Law, International Tax Law, Company Taxation, Procedural Tax Law (Tax Litigation)
- LLM Courses: Constitutional Principles of Taxation, International Tax Law, Company Taxation
- PhD Courses: Customs Union, Constitutional Principles of Taxation, International Tax Treaties, Investment Incentives in Turkish Tax System, Human Rights in Taxation, European Tax Law

Conference Attendance Abroad

- Austria, Vienna University, Austrian and International Tax Law Institute, Conference on Recent and Pending Cases before the ECJ: Direct Taxation, 13-15 October 2005. (Participation)
- Austria, Vienna University, Austrian and International Tax Law Institute, Conference on The EU and Third Countries: Direct taxation, 12-14 October 2006. (National Reporter)
- Austria, Vienna University, Austrian and International Tax Law Institute, Conference on Recent and Pending Cases at the ECJ: Direct Taxation, 15-17 February 2007. (Participation)
- Austria, Vienna University, Austrian and International Tax Law Institute, Conference on Recent and Pending Cases at the ECJ: Direct Taxation, 25-27 September 2007 (Participation)
- Spain, Santiago de Compostela, European Association of Tax Law Professors, Congress 2009: Exchange of Information between Tax Administrations- Separation of Powers, 4-6 June 2009 (National Reporter)

- Belgium, Leuven, European Association of Tax Law Professors, Congress 2010: Retroactivity in Taxation, 23-26 May 2010 (National Reporter)
- Austria, Rust, Vienna University, Austrian and International Tax Law Institute, "The Impact of the OECD and the UN Model Conventions on Bilateral Tax Treaties", 8-10 July 2010 (Participation)
- Austria- Vienna, Vienna University, Austrian and International Tax Law Institute, "Tax Treaty Case Law around the Globe", 19-21 May 2011 (Presentation)
- Sweden- Uppsala, European Association of Tax Law Professors (EATLP), Congress 2011: Burden of Proof in Tax Law, 2-4 June 2011 (Participation)
- Netherlands, Rotterdam, European Association of Tax Law Professors (EATLP), Congress 2012: Taxation of Charities, 31 May- 2 June 2012 (National Reporter)
- Spain, Madrid, 7th GREIT International Conference, Litigating EU Tax Law in International, National and non-EU Courts, 13-14 September 2012 (Presentation)
- Austria- Vienna, Vienna University, Australian and International Tax Law Institute, Conference Tax Treaty Case Law Around the Globe, 23-25 May 2013 (Presentation)
- Portugal- Lisbon, European Association of Tax Law Professors (EATLP), 2013 Congress, "Corporate Income Tax Subjects", 30 May - 1 June 2013 (Participation)
- United Kingdom- London, London School of Economics, "Resolving Tax Treaty Disputes: A global Analysis, 29-20 November 2013 (Presentation)
- Turkey- Istanbul, European Association of Tax Law Professors (EATLP), 2014 Congress, "New Exchange of Information versus Tax Solutions of Equivalent Effect ", 29- 31 May 2014 (Host: Koç University Law School)
- Italy- Milan, EATLP 2015 Congress, "Surcharges and Penalties in Tax Law", University of Milan, Italy, 28 May - 30 May 2015.(Participation)
- Switzerland - Basel, International Fiscal Association, IFA 2015 Annual Congress, 30 August- 3 September 2015(Participation).

Correspondent

- Country Correspondent of International Bureau of Fiscal Documentation, Amsterdam (since 2005)

- Taxation of Companies in Europe, Section Turkey, Guides to European Taxation-II, International Bureau of Fiscal Documentation, Amsterdam (since 1997)
- Value Added Taxation in Europe, Section Turkey, Guides to European Taxation-IV, International Bureau of Fiscal Documentation, Amsterdam (since 2002)
- International VAT Monitor (periodical), International Bureau of Fiscal Documentation, Amsterdam (since 2002)
- European Taxation (periodical), International Bureau of Fiscal Documentation (since 2006)
- Taxation of Individuals in Europe, Section Turkey, Guides to European Taxation-VI, International Bureau of Fiscal Documentation, Amsterdam (since 2005)
- European Tax Hand Book, International Bureau of Fiscal Documentation, Amsterdam (since 2005)
- Tax News Services, International Bureau of Fiscal Documentation, Amsterdam (since 2005-2013)
- IBFD Tax Management Database (since 2011-)
- IBFD Tax Treaty Case Law Database (since 2012-)

Editorial Board Membership

- Istanbul University Finance Conference Book
- Ataturk University Erzincan Law Faculty Periodical
- Ataturk University, Erzincan Law Faculty, e-academy Periodical
- Dokuz Eylul University Law Faculty Periodical
- Kazanci Law Publications, Finance Law Periodical
- Ankara University Law Faculty Periodical
- Istanbul University Law Faculty Periodical
- Marmara University Law Faculty Periodical
- Vergi Sorunlari Periodical
- Vergi Dunyasi Periodical
- Customs and Trade Periodical (2013)

- Uluslararası Antalya University Law Faculty Periodical (2013)
- Intertax (2013)

Conference Organisation

- Conference on Turkish Tax Crime Regulations, Department of Tax Law Faculty of Law, University of Marmara, Istanbul, 1999
- Conference on the European Union Accession Partnership and the Harmonisation of Turkish Tax Law, Department of Tax Law, Faculty of Law, University of Marmara, Istanbul, 2001
- International Conference on "Retroactivity in Tax Law", Koç University, Law School, NASAMER, International Tax Law Conference Series 1, Istanbul, 2 December 2010
- Panel, "Judicial Reform", Koç University Law School, Law Club, Istanbul, 28 February, 2011
- International Conference on "Preventing Tax Avoidance: National and International Tax Law Measures", Koç University, Law School, NASAMER, International Tax Law Conference Series 2, Istanbul, 3 November 2011
- Conference on Young Approaches to Tax Law, Koç University, Law School, Istanbul, 12 May 2012
- International Conference on "Settlement of Tax Disputes: Discussions on Alternative Mechanisms in National and International Tax Law", Koç University, Law School, NASAMER, International Tax Law Conference Series 3, Istanbul, 2 November 2012
- International Conference on Limitations on Collection and Disclosure of Taxpayer Information in National and International Tax Law: Establishing a Balance between Tax Administration's Power and Taxpayer's Rights", Koç University, Law School, NASAMER, International Tax Law Conference Series 4, Istanbul, 5 December 2013
- IFA Turkey Workshop in cooperation with Koç University Law School, Turkish Approach to International Tax Law Issues, Workshop 1, 31 January 2014
- 2014 Istanbul Congress of European Association of Tax Law Professors (EATLP), Host: Koç University Law School, NASAMER "New Exchange of Information versus Tax Solutions of Equivalent Effect", 29- 31 May 2014
- IFA Turkey Workshop in cooperation with Ernst & Young, Turkish Approach to International Tax Law Issues, Workshop 2, 17 October 2014

- IFA Turkey Workshop in cooperation with PriceWaterhouseCoopers (PwC), Turkish Approach to International Tax Law Issues, Workshop 3, 24 November 2014
- IFA Turkey Workshop in cooperation with Deloitte, Turkish Approach to International Tax Law Issues, Workshop 4, 24 December 2014
- IFA Turkey Workshop in cooperation with BDO Denet, Turkish Approach to International Tax Law Issues, Workshop 5, 19 March 2015
- IFA Turkey Workshop in cooperation with KU Law School, Turkish Approach to International Tax Law Issues, Workshop 6, 11 June 2015
- International Conference on Base Erosion and Profits Shifting In Tax Law: Policy, Law and Action, Koç University, Law School, NASAMER, International Tax Law Conference Series 5, Istanbul, 27 November 2015.
- IFA Turkey Young IFA Network Seminar 1 in cooperation with Koç University Law School, 22 Ekim 2015.

Administrative Experience

- Head of the Tax Law Department, Faculty of Law, University of Marmara (2003- 2009)
- Membership of the Administrative Board of the Law Faculty, University of Marmara (2003-2006)
- Membership of the Administrative Board of the Law Faculty, Koç University(2010-)
- Koç University Bologna ECTS Faculty Coordinator
- Koç University Faculty of Law Internal Student Transfer Commission Membership
- Koç University Attendance Committee Membership
- Koc University Quality Assurance Committee Membership

PROFESSIONAL SOCIETY MEMBERSHIPS

- Istanbul Bar Association/Lawyer (1985-)
- Fulbright Association - Turkey (2001-)
- European Association of Tax Law Professors (EATLP) (2005-)

- Protection of Tax Payer's Rights Association (2012-)
- International Fiscal Association-IFA (2012-)
- International Tax Research Association (International Fiscal Association Turkish Branch), Founding President (2012-)

PUBLICATIONS

BOOKS

National

1. International Tax Treaties, Beta, Istanbul, 1995.
2. Legal Aspects of Customs Union, Istanbul Chamber of Independent Accountants and Tax Advisors, Publication no: 18, Istanbul, 1997.
3. Value Added Tax on Services - A Comparative Law Study, Beta, Istanbul, 1998.
4. Direct Taxes in the European Union, Beta, Istanbul, 2002.
5. The Taxation of Electronic Commerce, Der, Istanbul, 2003.
6. Tax Practices for Students: Practical Studies on the Judgments of the Constitutional Court and the Supreme Administrative Court, Beta, Istanbul, 2005 (with Ass. Selçuk Özgenç).
7. Taxpayers' Rights - Legal Standards in the Decisions of the European Court of Human Rights in Tax Matters, Beta, Istanbul, 2006.

EDITORIAL BOOKS

National

1. Non-retroactivity in Taxation, ed. Billur Yalti, Proceedings of the Koç University Conference held in Istanbul on 3 December 2010, Beta, Istanbul, 2011.
2. Young Academic Approaches to Tax Law, ed. Billur Yalti, Proceedings of the Koç University Conference held in Istanbul on 12 May 2012, XII Levha, Istanbul, 2013.
3. Preventing Tax Avoidance, ed. Billur Yalti, Proceedings of the Koç University Conference held in Istanbul on 3 November 2011, Beta, Istanbul, 2014.
4. Settlement of Tax Disputes: Alternative Mechanisms, ed. Billur Yalti, Proceedings of the Koç University Conference held in Istanbul on 2 November 2012, Beta, Istanbul, 2015.

SECTIONS IN BOOKS

International

1. Company Taxation in Turkey, in Guide to European Taxation- The Taxation of Companies in Europe, International Bureau of Fiscal Documentation, Amsterdam, 2000.
2. Turkey, The EU Countries and Third Countries: Direct Taxation, eds. Michael Lang and Pasquale Pistone, Band 49, Linde, Wien, 2007.
3. Turkey, OECD Model Tax Convention on Income and on Capital and Key Tax Features of Member Countries, IBFD Tax Travel Companions, 2010.(updated on yearly basis).
4. Tax Law (ed. Doç.Dr.Mustafa Erkan Üyümez), Section 8: International Tax Law, Department of Economics, University of Anadolu, Eskişehir, June 2012.
5. Tax Law, Chapter 12, in Introduction to Turkish Business Law, Tuğrul Ansay Eric C. Schneider eds. 2nd edition, Kluwer, 2014 (with A.Kumrulu)
6. Turkey: Turkish Courts and the Application of EU Tax Law, in Litigating EU Tax Law in International, National, and Non-EU National Courts, eds. Daniel Sarmiento Domingo J. Jimenez, IBFD Publications, The Netherlands, 2014.
7. Resolving Tax Treaty Disputes in Turkey, in Resolving Tax Treaty Disputes: A Global Analysis, ed. Eduardo Baistrocchi, London School of Economics – Department of Law, London (on publication).
8. Turkey, in BRICS and the Emergence of International Tax Coordination, eds. Yariv Brauner/Pasquale Pistone, IBFD Publications, February 2015.
9. Turkey, in The Practical Protection of Taxpayers' Fundamental Rights, General Reporters Philip Baker and Pasquale Pistone, IFA Cahiers 2015, vol.100a, IBFD Publications, June 2015.

National

1. International Financial Relations, (ed. Prof. Dr. Aykut Herekman), - section 14: International Tax Law, section 15: General Principles of International Double Taxation, section 16: Tax Treaties for the Prevention of International Double Taxation, Department of Economics, University of Anadolu, Eskişehir, 1996.
2. International Financial Relations (total revision), (ed. Prof. Dr. Aykut Herekman), - section 6: International Double Taxation, section 7: The Taxation of International Companies, section 8: International Tax Crimes, Department of Economics, University of Anadolu, Eskişehir, 2005.

3. Tax Law, Section 6: International Tax Law University of Anadolu, Eskişehir, June 2012.

PAPERS

International

1. "Tax Treaty Case Law in Turkey: Case on Permanent Establishment Issue", Session 2, Conference on Tax Treaty Case Law Around the Globe, WU Vienna University of Economics and Business, Vienna Austria, 19-21 May 2011. Published as a conference book in 2011.
2. "Tax Treaty Case Law in Turkey: Business Profits v. Professional Income", Session 3, Conference on Tax Treaty Case Law Around the Globe, WU Vienna University of Economics and Business, Vienna Austria, 19-21 May 2011, Published as a conference book in 2011.
3. "Turkish Courts and the Application of EU Tax Law", 7th GREIT International Conference, Litigating EU Tax Law in International, National and non-EU Courts, Madrid, 13-14 September 2012. Published in 2014.
4. "Turkey: The Characterization of Income as Royalty", Conference Tax Treaty Case Law Around the Globe, WU Vienna University of Economics and Business, Vienna, 23-25 May 2013. Published in conference book in 2013.
5. London School of Economics – Department of Law, "Resolving Tax Treaty Disputes in Turkey", Resolving Tax Treaty Disputes: A Global Analysis, Intercontinental Conference, 29-30 November 2013 (On publication).

National

1. "A Controversial Tax Statute in Income Taxation: Head of the Household Return - An Evaluation of the Women's Position", Conference on the Turkish Legislation Effecting Family Statute, Center for Women's Labour-Power and Employment, University of Marmara, Istanbul, 1995. Published in Vergi Sorunları Dergisi, No.81-82, 1995.
2. "Legal Aspects of International Double Taxation", Conference on International Dimensions of the Turkish Tax System, Economics and Business Administration Faculty Graduates Association, University of Marmara, Istanbul, 1996. Published as a conference book in 1997.
3. "The Concept of Tax Justice: Re-reading the Decisions of the Turkish Constitutional Court with the concepts of Equality, Freedom and Social State", Symposium on the Constitutional Finance System, Department of Finance, Faculty of Economics and Business Administration, University of Marmara, Istanbul, 1998. Published in Vergi Sorunları Dergisi, No.119, 1998.

4. "Taxpayers' Right to a Fair Trial", Conference on Turkish Tax Crime Regulations, Department of Tax Law, Faculty of Law, University of Marmara, Istanbul, 1999. Published in Vergi Sorunları Dergisi, No.143-144-145, 2000.
5. "The Taxation of E-commerce", Conference on Taxation in 2000 and The European Union, Economics and Business Administration Faculty Graduates Association, University of Marmara, Istanbul, 2000. Published as a conference book in 2001.
6. "The Tax Mosaic in the New Millenium: From Today's Notions to Possible Future Results", Conference on the Turkish Tax System in the New Millenium, Department of Finance, Faculty of Economics and Business Administration, University of Marmara, Istanbul, 2000. Published in Yaklaşım, No.92-93, 2000.
7. "Towards Accession to the European Union: Value Added Tax Harmonisation in Turkey: Accession Partnership, National Program and the Legislation", Conference on the European Union Accession Partnership and the Harmonisation of Turkish Tax Law, Department of Tax Law, Faculty of Law, University of Marmara, Istanbul, 2001. Published in Vergi Sorunları Dergisi, No.154, 2001.
8. "Opportunities and Risks of the New Economy: Legal Aspects", New Economy, Symposium of the Turkish National Bank, Ankara, 4-8 June 2001. Published as a symposium book in 2001.
9. "Tax Policies and the Globalization: The Struggle Against the Harmful Tax Competition", New Economy and Information Technologies, Joint Conference of the Turkish Central Bank and the Central Bank of Northern Cyprus, Cyprus, 29-30 April 2002. Not published.
10. "Direct Taxation in the European Union: To Harmonize or Not to Harmonize: That is the question", Symposium on the Harmonisation of the Turkish Public Finance System with the EU, University of Ankara, Faculty of Law and Faculty of Business Administration, Ankara, 2002. Published as a conference book in 2002.
11. "From 1923 to 2003: Historical Survey in Turkish Tax Law: A Panoramic Study", Symposium on the History of Turkish Law since the Foundation of the Republic, University of Ankara, Faculty of Law, Ankara, 2003. Published as a symposium book in 2005.
12. "Draft Corporate Income Tax Act: Is it Compatible with the EU?" Conference of Economics and Business Administration Faculty Alumni Association, University of Marmara, Istanbul, 2006. Published as a symposium book in 2006.
13. "Harmonization in Direct Taxation", Conference on Tax policy towards the EU membership of Turkey, Tax Inspectors Board, Ankara, 2006. Not published.
14. "Interest Payments on Tax Debts in respect of Human Rights" Symposium by the Supreme Administrative Court, Ankara, 11 May 2007. Published as a conference book in 2007.

15. "Tax Penalties in respect of Proportionality Principle", Symposium on Tax Penalty System, Tax Inspectors Association, Istanbul, 8 January 2008. Published in Vergi Sorunları Dergisi, No.233, February 2008.
16. "Value Added Taxation of E-commerce within the European Union", Panel on the Taxation of E-Commerce, Istanbul Chamber of Commerce, Istanbul, 22 October 2008. Published as a conference book in 2008.
17. "Tax Payers' Rights: An Overlook", Panel on Tax Payers' Rights, Ankara Bar Association, Ankara, 20 December 2009. Not published.
18. "Secret Comparables in Transfer Pricing", Deloitte Turkey, Seminar on Documentation and Examination Issues in Transfer Pricing Cases, Istanbul, 6 November 2009, Not published.
19. "Competing Rights in the Application of Secret Comparables", Ankara University Law Faculty, Panel on Current Issues in Tax Law, Ankara, 13 November 2009. Not published.
20. "The Taxing Power of Municipalities: Constitutional Aspects", Bahçeşehir University Law Faculty, Symposium on Fiscal Expectations from the New Constitution, Istanbul, 8-9 January 2010. Published in Vergi Sorunları Dergisi, No.261, June 2010.
21. "The Tax Treatment of Complementary Capital Funds" Foundation of Tax Inspectors, Panel on Issues on Company Taxation, Istanbul, 6 April 2010. Published in Vergi Sorunları Dergisi, No.262, July 2010.
22. "Non-retroactivity of Constitutional Court's Tax Decisions: Evaluations on Ex Nunc, Ex Tunc and Pro-futuro effect", Conference on Retroactivity in Tax Law, Koc University, Law School, NASAMER, Istanbul, 2 December 2010. Published as a conference book in 2011.
23. "Remarks on the Turkish Tax Treaty Application", Conference on "Basics of Turkey-Switzerland Double Tax Treaty", Kadir Has University, Law Faculty, Istanbul, 8 April 2011. Not published.
24. "Experiences in Tax Law Academy", Conference Young Academicians/ New Approaches, Marmara University, Law Faculty, Istanbul, 14 May 2011. Published in Marmara University Hukuk Araştırmaları Periodical, 2011.
25. "Anti-Avoidance Under the Tax Treaties: Turkish Experience", International Conference on "Preventing Tax Avoidance: National and International Tax Law Measures", Koç University, Law School, NASAMER, International Tax Law Conference Series 2, Istanbul, 3 November 2011. Published as a conference book in 2014.
26. "Implementation Problems Arising from the New Double Tax Treaty between Turkey and Germany: Entrance into Force", Seminar Organized by Germany-Turkey Chamber Of Commerce and BDO Turkey, Istanbul, 8 February 2012. Not published.

27. "Dispute Resolution in Taxation: Tax Ombudsman and Constitutional Complaint" Conference on Administrative Judiciary, Supreme Administrative Court, Ankara, 11 May 2012. Published in Vergi Sorunlari Dergisi, No.286, July 2012.
28. "Right to Property and Taxation within the context of the European Convention of Human Rights" , Workshop in the Turkish Constitutional Court, Common Project on the Supreme Judiciary in terms of European Standards, Ankara, 18-19 June 2012. Published in 2014.
29. "Mutual Agreement Procedure in Tax Treaties: Turkish Experience", Conference on "Settlement of Tax Disputes: Discussions on Alternative Mechanisms in National and International Tax Law", Koç University, Law School, NASAMER, International Tax Law Conference Series 3, Istanbul, 2 November 2012. Published.
30. "The tax treatment towards religious places: Constitution and the European Convention of Human Rights", Conference on Citizenship relations in Turkey: Tax State and Citizenship, the Association of University members, Istanbul, 14 December 2012. Not published.
31. "The Switzerland DTT within the Context of Turkish DTT's", Turkey-Switzerland Double Tax Treaty Seminar, Switzerland Chamber of Commerce in Turkey, 19 March 2013, Istanbul. Not published.
32. "Taxpayers' Rights in Turkish Tax Law", IFA Turkey & EY Workshop, Discussion on IFA 2015 Basel Congress Turkish National Report, 17 October 2014. Published.
33. "Taxation of Business Profits Under Turkish Tax Treaties", Symposium on Turkey- Germany Tax Treaty: Interpretation, Practice and Future Tendencies, 4 November 2014. On publication.
34. "Legal Instruments of BEPSÇ Soft Law or Beyond Soft Law?" Conference on the Prevention of BEPS: Policy, Law and Action Koç University, Law School, NASAMER, International Tax Law Conference Series 5, Istanbul, 27 November 2015. On publication.
35. "Right a Fair Trial in Tax Litigation: Discussions on the Content and Scope", Panel on Tax Litigation, Tax Litigation in theory and Practice, Association of Tax Inspectors, Antalya, 1 March 2016. On Publication.
36. Automatic Information Exchange: Turkish Tax Payers' Approach, Turkey Germany International Tax Law Bienal-2, Conference on the Automatic Exchange of Information, Kemerburgaz University and Münster University, İktisadi Kalkınma Vakfı, Istanbul, 3 March 2016. On Publication.
37. "Issues Regarding Taxpayers' Rights During Tax Inspections" Seminar on Tax Payers' Rights, Istanbul Chamber of Commerce, Istanbul, 7 April 2016. Published.

ARTICLES

International

1. "Taxation and European Convention on Human Rights in Turkey", *European Taxation*, Vol.42, no.2, February 2002.
2. "Simplifying Procedure for VAT Refunds in Turkey", *International VAT Monitor*, Vol.13, no.1, January-February 2002.
3. "Formal Prerequisites for Input VAT Deduction in Turkey", *International VAT Monitor*, Vol.13, no.3, May/June 2002.
4. "Turkey: New Corporation Act Approved", *European Taxation*, Vol. 46, no.9, September 2006.
5. "Advance Pricing Agreements in Turkey", *European Taxation*, Vol.48, no.7, 2008.
6. "Separation of Powers in Turkish Tax Law", *National Report, Separation of Powers in Tax Law 2009 EATLP Congress, Santiago de Compostela 4-6 June 2009*, ed. Ana Paula Dourado, *Conference Book, EATLP International Tax Series, Vol.7, 2010*.
7. "Tax Treaty Case Law in Turkey: Case on Permanent Establishment Issue", in *Tax Treaty Case Law around the Globe 2011*, *Conference Book*, ed. Michael Lang et.al., Linde Verlag, in co-operation with Kluwer International, Vienna, Autumn 2011.
8. "Tax Treaty Case Law in Turkey: Business Profits v. Professional Income", in *Tax Treaty Case Law around the Globe 2011*, *Conference Book*, ed. Michael Lang et.al., Linde Verlag, in co-operation with Kluwer International, Vienna, Autumn 2011.
9. "Turkey", *Retro-activity in Tax Legislation*, Eds. Hans Gribnau and Melvin Pauwels, *EATLP International Tax Series, Vol.9, IBFD Publications, The Netherlands, June 2013*.
10. "Turkey: The Characterisation of Income as Royalty", in *Tax Treaty Case Law Around The Globe*, *Conference book*, Michael Lang et al, Eds, Linde-IBFD, November 2013.
11. "Turkey: Leasing of Aircraft: Characterisation of Leasing Payments as Royalties", in *Tax Treaty Case Law Around The Globe*, *Conference book*, eds.Eric Kemmeren et al, Linde-IBFD, The Netherlands, 2014.
12. "The effects of the ECtHR's *Eko Eлда Avee* and *Reiner* decisions on Turkish tax law", *European Taxation*, vol. 55, no.2, February 2015.
13. "Turkey", in *Taxation of Charities*, ed. F.Vanistandael, IBFD Pub, June 2015.

14. "Turkey - The Constitutional Court's Inaugural Decision Regarding the Fair Trial Rights of Taxpayers", *European Taxation*, vol. 55, no.10, October 2015.

National

1. "Turkish Tax Treaty Application on Remuneration from Dependent Personal Services of Non-residents - 183 Days Exemption", *Vergi Dunyasi*, No.149, 1994.
2. "The Methods for Elimination of Double Taxation in International Tax Treaties", *Vergi Sorunlari Dergisi*, No.71, 1994.
3. "The Evaluation of the Recent Amendments on Tax Acts in respect of Non-residents and the Impacts on Turkish Tax Treaties", *Vergi Dunyasi*, No.153, 1994.
4. "Constitutional Problems on Mutual Agreement Procedure in International Tax Treaties", *Vergi Dunyasi*, No.160, 1994.
5. "Withholding Taxes on Corporate Income", *Vergi Sorunlari Dergisi*, No.79, 1995.
6. "Legal Nature of International Tax Treaties", *Memorial Book for Prof. Dr. Selim Kaneti*, Aybay Yayinlari, No.15, Istanbul, 1996.
7. "Taxation of Software Income of Non-residents", *Memorial Book for Prof. Dr. Salih Sanver*, Fiscal Research Center, University of Marmara, Publication No.10, Istanbul, 1998.
8. "Place of Supply in Value Added Tax in the European Union Law", *Memorial Book for Prof.Dr.Adnan Tezel*, Istanbul, 2000.
9. "Property Rights v. Taxing Power: Limits on the State Interference: Decisions of the European Court of Human Rights", *Vergi Dunyasi*, No.227, 2000.
10. "E-signature and E-document: The Law of the Paperless World", *Vergi Sorunlari Dergisi*, No.151-152, 2001.
11. "Human Rights in Tax Law: The Applicability of the Right to a Fair Trial in Tax Cases", *Vergi Dunyasi*, No.254, 2002.
12. "A Comparison Between Two Crimes: Turkish Tax Fraud And The Fraud Affecting The Financial Interests of The European Communities (Corpus Juris): Is it Possible to regulate a Fair and Proportional Penal System?", *Vergi Sorunlari Dergisi*, No.169, 2002.
13. "Democracy in Tax Administration: Understanding Article 37 of the Public Fiscal Administration Law", *Kazanci Mali Hukuk Dergisi*, No.6, 2005.

14. "Taxpayers' Right to Remain Silent: Re-Reading the Latest Decision of the Turkish Constitutional Court on Tax Fraud with the Concept of "Improper Compulsion", Vergi Dunyasi, No. 285, May 2005.
15. "The Superiority of the European Human Rights Convention on Tax Matters", Memorial Book for Assoc.Prof. Dr. Mehmet Somer, University of Marmara, 2006.
16. "Travel Ban Applied on Taxpayers: From the Judgment of U.S. Supreme Court in Lipper Case to the Judgment of European Court of Human Rights in Reiner Case: Legal Standards", Barolar Birliđi Dergisi, No.66, September-October 2006.
17. "A New Contract Type in the New Corporate Income Tax Act: Advance Pricing Agreements", Vergi Sorunlari Dergisi, No.219, December 2006.
18. "Fair Trial in Tax Cases: Constitutional Aspects", Vergi Dunyasi, No.305, January 2007.
19. "Tax Treaty Application in Transfer Pricing Cases", Vergi Sorunlari Dergisi, No.222, March 2007.
20. "Tax Trials Without Hearing: ECrtHr Decision in Jussila Case", Vergi Sorunlari Dergisi, No.225, June 2007.
21. "Interest Payments on Tax Debts: An Evaluation in terms of Human Rights of the Tax Payer", Vergi Dunyasi, No.310, June 2007.
22. "Tax Penalty Design: An Application of Proportionality Principle on Turkish Tax Penalty Legislation", Vergi Sorunlari Dergisi, No.233, February 2008.
23. "The Decision of the Constitutional Court on Taxpayers' Right to Remain Silent: What is the purpose of article 90(5) of the Constitution?", Memorial Book for Yılmaz Aliefendiođlu, 2009.
24. "Property Rights: Tax Responsibility of the Company Representatives", Memorial Book for Prof.Dr.Mualla Öncel, 2009.
25. "Secret Comparables in Transfer Pricing", Vergi Sorunlari Dergisi, No. 251, August 2009.
26. "VAT Risk Analysis: Evaluation on the Right to Deduct Input VAT", Vergi Sorunlari Dergisi, No.258, March 2010.
27. "Taxing Power of Municipalities: Constitutional Aspects", Vergi Sorunlari Dergisi, No.261, June 2010.
28. "The Tax Treatment of Complementary Capital Funds", Vergi Sorunlari Dergisi, No.262, July 2010.
29. "Mutual Agreement Procedure in Tax Treaties: Specific Case Provision", Vergi Dünyasi, No.348, August 2010.

30. "In the Labyrinth of Income Tax Law, Temporary Art.67: Remembering the principle of legality of taxes", Vergi Sorunlari Dergisi, No. 269, February 2011.
31. "Tax Amnesties: State (Politically) Forgets, Science (Legally) Remembers", Vergi Sorunlari Dergisi, No.272, May 2011.
32. "Independent and Transparent Comparables in Transfer Pricing", Vergi Sorunlari Dergisi, No. 275, August 2011.
33. "The Application of the Legality Principle on the State's Interference to Property Right Through Taxes: The Position of Contradictory Legislation and Jurisprudence in ECrtHr's Recent Decisions", Vergi Sorunlari Dergisi, No. 276, September 2011.
34. "Advance Tax Rulings: General Overview of the Latest Amendments", Memorial Book for Prof.Dr.Sadık Kırbaş, Okan University, Istanbul, September 2011.
35. "Non-retroactivity of Constitutional Court's Tax Decisions: Evaluations on Ex Nunc, Ex Tunc and Pro-futuro effect", in Retroactivity in Tax Law (ed. Billur Yalti), Conference book, Beta, Istanbul, December 2011.
36. "Experiences in Tax Law Academy", Marmara Universitesi Hukuk Fakültesi Hukuk Araştırmaları Dergisi, vol.7, No.3-4, Istanbul, December 2011.
37. "Tax Indemnity Insurance", Vergi Sorunlari Dergisi, No. 284, May 2012.
38. "New Dispute Resolution Mechanisms in Taxation: Application to the Tax Ombudsman and the Constitutional Complaint", Vergi Sorunlari Dergisi, No.286, July 2012.
39. "Evaluating the Enforcement Duties under a different perspective: The Effects of the Yukos Decision of the ECrtHR", Vergi Sorunlari Dergisi, No.289, October 2012.
40. "The Construction Expenditures of Religious Places as a Tax Deductible Expense: Carrying a Long-lasting Inequality Discussion into Tax Law", Memorial Book for Prof. Dr. Nur Centel, M.Ü. Hukuk Fakültesi Hukuk Araştırmaları Dergisi, Vol.19, No.2, 2013.
41. "The Property Rights Violations in the Recent Case Law of the ECrtHR: N.K.M and Jehovas Decisions: Excessive Taxation and Discriminatory Taxation", Vergi Sorunlari Dergisi, No.300, September 2013.
42. "Anti-Avoidance under Tax Treaties: Turkish Practice on Treaty Shopping", in Preventing Tax Avoidance, ed. B.Yalti, Beta, Istanbul, 2014.
43. "Property Rights and Taxation", in Roundtable Discussions on Constitutional Complaint Procedure, Vol.2, Ankara, 2014.

44. "The Glantz Decision of the ECrtHR: The Application of Non bis in idem principle in tax fraud cases", Vergi Sorunları Dergisi, No.317, February 2015.
45. "The Mutual Agreement Procedure: Turkish Experience", in Settlement of Tax Disputes: Alternative Mechanisms", B.Yaltı ed. Beta, İstanbul, September 2015.
46. "Taxation of Aircraft Leasing Income under DTCs", Vergi Sorunları, No.326, October 2015.
47. "Taxpayers' Rights: Right to Heard During Tax Inspection", Vergi Sorunları, No.337, May 2016.

REPORTS

1. Technical Report on Taxation, in Faculty Report submitted to the Parliamentary Commission on the Turkish Constitution, Istanbul, December 2012.

TRANSLATIONS

1. Giancarlo, Pola - Mario, Ray, "The Return to Indirect Taxation in the West: Theoretical Justifications and Possible Impact on Trade Flows", International Institute of Public Finance, 44th Congress on Public Finance, Trade and Development, Istanbul, 1988, Translation published in Argumentum, no: 4-5, Istanbul, 1990.
2. Wilhelm, G.Kuiper, "Public Finance and Joint Ventures: a new perspective from a fiscal point of view?" International Institute of Public Finance, 44th Congress on Public Finance, Trade and Development, Istanbul, 1988, Translation published in Argumentum, No.20, Istanbul, 1992.
3. OECD, Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations, A Summarized Translation published in Vergi Sorunlari Dergisi, No.91, Istanbul, 1996.
4. Vanistendael, Frans, "No European Taxation Without European Representation", Vergi Dünyası, No. 238, June 2001.

Contact

Adress
Koç University, Faculty of Law
Rumelifeneri Yolu, 34450
Sarıyer-Istanbul
Telephone : 0090 212 338 1889
E-mail : byalti@ku.edu.tr