# Res. Asst. GİZEM KAPUCU ERÇİN

#### **Personal Information**

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### **Biography**

Gizem Kapucu graduated from Istanbul University, Law Faculty in 2015. She was an exchange student at Paris Descartes University in the academic year 2013-2014. She completed the Master's Program in Public Law at Marmara University with her thesis titled "Tax Neutrality Principle on Direct Taxes." She began her PhD studies in 2018 and spent a part of it as an exchange student at Paris Descartes University. She is currently working on her PhD thesis titled "Gender and Tax Law."

Kapucu, who is proficient in advanced level French and English, has been working as a research assistant at Marmara University Faculty of Law since 2016.

She particularly conducts research in the areas of tax principles, tax policy, and tax procedural law, both at national and international level.

### **Education Information**

Postgraduate, Marmara University, Faculty of Law, Turkey 2015 - 2018 Undergraduate, Istanbul University, Faculty Of Law, Turkey 2011 - 2015

#### Foreign Languages

French, B2 Upper Intermediate English, C1 Advanced

# Certificates, Courses and Trainings

Foreign Language, Attestation de FLE, University of Paris Descartes, 2019 Human Rights, "HUMAN RIGHTS IN CRISIS"/"LAW ON THE BOSPHORUS INTERNATIONAL SUMMER SCHOOL 2014, İstanbul University, 2014

#### **Dissertations**

Postgraduate, Doğrudan Vergiler Bakımından Verginin Tarafsızlığı İlkesi, Marmara University, Faculty of Law, Public Law, 2017

#### **Research Areas**

Social Sciences and Humanities, Law, Tax Law

### **Academic Titles / Tasks**

Research Assistant, Marmara University, Faculty of Law, Public Law, 2016 - Continues

### Articles Published in Other Journals

I. İHAM'ın (Büyük Daire) Halet vs. Lüksemburg Kararına İlişkin Bilgi Notu

KAPUCU ERÇİN G., KOCATEPE M.

Marmara Üniversitesi Hukuk Fakültesi Hukuk Araştırmaları Dergisi, vol.29, no.1, pp.245-249, 2023 (Peer-Reviewed Journal)

II. HALET V. LUXEMBOURG CASE OF THE EUROPEAN COURT OF HUMAN RIGHTS: WHISTLEBLOWING IN TAX LAW

Kapucu G., Kocatepe M.

SÜLEYMAN DEMİREL ÜNİVERSİTESİ HUKUK FAKÜLTESİ DERGİSİ, vol.12, no.2, pp.1451-1487, 2022 (Peer-Reviewed Journal)

III. Vergi Yargılamasında Tanık

Kapucu Erçin G., Kocatepe M.

Anadolu Üniversitesi Hukuk Fakültesi dergisi, vol.7, no.1, pp.133-165, 2021 (Peer-Reviewed Journal)

IV. YARGI HARÇLARI ANAYASA'YA UYGUN MU? (II) -TEMEL HAK VE ÖZGÜRLÜKLERİN SINIRLANDIRILMASI REJİMİ YÖNÜNDEN-

Kapucu G., Yılmaz R., Kocatepe M.

Vergi Dünyası, no.454, pp.69-82, 2019 (Peer-Reviewed Journal)

V. YARGI HARÇLARI ANAYASA'YA UYGUN MU? (I)-YASALLIK İLKESİ VE EŞİTLİK İLKESİ YÖNÜNDEN-

Kapucu G., Yılmaz R., Kocatepe M.

Vergi Dünyası, no.453, pp.76-94, 2019 (Peer-Reviewed Journal)

VI. Tax Neutrality on International Capital Investments

Kapucu G.

International Journal of Public Finance, vol.2, no.1, pp.109-123, 2017 (Peer-Reviewed Journal)

# **Books & Book Chapters**

I. Applicability and Scope of (Turkish) Personal Data Protection Code for Taxpayers

Kapucu Erçin G., Kocatepe M.

in: 10. Genç Vergi Hukukçuları Sempozyumu Bildiri Kitabı, Leyla Ateş,Aylin Armağan, Editor, Nobel Yayın Dağıtım, İstanbul, pp.79-117, 2021

II. Kişisel Verilerin Korunması Kanunu'nun Vergi Yükümlüsü Bakımından Uygulanabilirliği ve Kapsamı KAPUCU ERÇİN G., KOCATEPE M.

in: 10. Genç Vergi Hukukçuları Sempozyumu Bildiri Kitabı, Ateş Leyla, Armağan Aylin, Editor, Altınbaş Üniversitesi Yayınları, İstanbul, pp.79-117, 2021

III. Saramago'nun Gözünden Görmek -Beyaz Oy Kavramı Üzerinden-

KAPUCU ERÇİN G.

in: Hukuk ve Edebiyat Yazıları, Şule Şahin Ceylan, Editor, On İki Levha Yayıncılık, İstanbul, pp.193-210, 2021

IV. Vergi Hukuku ve Uygulama

Başaran Yavaşlar F., Karaçoban Güneş T., Kapucu G., Kocatepe M.

# Refereed Congress / Symposium Publications in Proceedings

I. Uluslararası Sermaye Yatırımlarının VergilendirilmesindeTarafsızlık İlkesi KAPUCU G.

32. Maliye Sempozyumu, 10 - 14 May 2017

### **Supported Projects**

Kapucu Erçin G., Kocatepe M., Başaran Yavaşlar F., Project Supported by Higher Education Institutions, VERGİ ŞEFFAFLIĞI SEMPOZYUMU2018 EATLP Yıllık KongresiHazırlık Toplantısı, 2017 - 2017

#### **Metrics**

Publication: 12

# **Congress and Symposium Activities**

Doctorate Seminar on European Tax Law, Attendee, Vienna, Austria, 2024 EATLP Annual Congress, Attendee, Luxembourg, Luxembourg, 2023

# **Invited Talks**

PhD Seminar/Course in Tax Law, Seminar, University of Bergen, Norway, October 2023

### **Scholarships**

Accommodation and Local Transport Grant for PhD Seminar, University, 2023 - 2023 Student Travel Grant, Other International Organizations, 2023 - 2023