

## **CURRICULUM VITAE**

**Dr. N. Nilay Dayanç Kuzeyli**

### **1. PERSONAL DATA**

- 1.1. Date & Place of Birth: 13 January 1989, Ankara
- 1.2. Address : Koru Mahallesi Mesa Koru Sitesi Palmiye Sokak  
No.10/A 06810 Çankaya Ankara, Turkey
- 1.3. Phone : +90 532 450 0189
- 1.4. E-mail : nilaydayanc@gmail.com

### **2. ACADEMIC DEGREES**

- 2.1. Ph.D. Public Law – İ.D. Bilkent University 2019
- 2.2. LL.M. Law and Economics – İ.D. Bilkent University 2011
- 2.3. BA. Law - Bilkent University 2010

### **3. EMPLOYMENT HISTORY**

#### **3.1. Lawyer**

- 07/2019-Present Tax Partner, Senior Lawyer  
Bolayir Doğançelik Law Office, Ankara
- 02/2012-11/2013 Lawyer  
Yüksel İnşaat A.Ş., Ankara
- 06/2010-07/2011 Junior Lawyer  
Ankara Bar Association
- 06/2010-07/2011 Junior Lawyer  
Kuntalp - Arkan - Pekgüçlü Law Office, Ankara

### 3.2. Fellowships and Research Positions

#### *University of Lisbon, Faculty of Law, Portugal*

6/2024-Present Post-doctoral Researcher

#### *University of Antwerp, Faculty of Law, DigiTax, Belgium*

12/2020-Present Affiliated Post-doctoral Researcher

#### *NYU, School of Law, USA*

6/2024-8/2024 Visiting Academic Fellow

9/2023-6/2024 Hauser Post-doctoral Global Fellow

#### *İ.D. Bilkent University, Faculty of Law, Türkiye*

11/2013-2/2019 Research Assistant

#### *Freiburg University, Faculty of Law, Germany*

7/2016-9/2016 Visiting Researcher

### 4. GRANTS

	PERIOD
4.1. International Post-doctoral Research Fellowship of Scientific and Technical Research Council of Turkey	09/2023-08/2024
4.2. Rona Serozan Foundation for Comparative Legal Studies Scholarship	09/2023-03/2024
4.3. DAAD (Deutscher Akademischer Austauschdienst) Intensive German Language Course Scholarship in Goethe Institut Freiburg, Germany	07/2016-09/2016
4.4. Doctoral Scholarship, İ.D. Bilkent University	11/2013-01/2019
4.4. Council of Higher Education, Education Grant	09/2013-01/2019

## 5. SCHOLARLY AND PROFESSIONAL DUTIES AND ONGOING PROJECTS

	PERIOD
<b>5.1. Professional Duties</b>	
5.1.1. Coordinator of Republic of Türkiye Ministry of Treasury and Finance Tax Council Working Group on <i>Harnessing Blockchain Technology in Combating Fraudulent Invoices and Reducing the VAT Gap</i>	2024-Present
5.1.2. Member of World Bank’s Executive Program on Tax and Digital Transformation <i>A unique program that develops high level issue notes for the administrative and political leadership of tax authorities.</i>	2023-Present
5.2. Program Committee Member of the CfC St. Moritz Academic Research Track, 6th Crypto Finance Conference at the Suvretta House in St. Moritz, Switzerland	2023
5.3. Peer Reviewer for many respected journals including <i>Intertax</i>	2022-Present
5.4. Student Coaching and Mentorship <i>Coached and mentored students for prestigious national and international competitions, including the EY Tax Marathon, ISTAC Future Arbitration Lawyer Competition.</i>	2017-Present
<b>5.5. Post-doctoral Projects</b>	
Project 1: <i>Regulatory Role of Digital Services Taxes</i> University of Lisbon, Portugal	2024-Present
Project 2: <i>A CBDC Design for Taxation</i> NYU, USA	2024-Present
Project 3: <i>TECH4SUSTAX-Harnessing Blockchain Technology for Sustainable Taxation</i> University of Antwerp, Belgium	2023-Present
Project 4: <i>Blocking Blockchain’s Ecological Damage: An Inquiry Into Tax And Other Regulatory Instruments For Sustainable Innovation</i> University of Antwerp, Belgium	2021-Present

<b>6. MEMBERSHIPS</b>	<b>PERIOD</b>
6.1. European Association of Tax Law Professors (in official endorsement process)	
6.2. Istanbul Arbitration Centre (ISTAC)	2024-Present
6.3. Global Tax Policy Center, WU	2023-Present
6.4. Junior International Law Scholars Association	2023-Present
6.5. Yoga Alliance (Instructor)	2022-Present
6.6. Ankara Bar Association	2011-Present
6.7. Istanbul Blockchain Woman	2020-Present
6.8. Blockchain Türkiye Platform	2020-Present
6.9. Digitax, University of Antwerp	2020-Present

## **7. INVITED LECTURES AND INVITED TALKS**

### **7.1. Invited International Conferences**

- 7.1.1. 3<sup>rd</sup> Cyber NETwork Conference, Taxation of Digital Assets, World Bank, IRS, Washington DC, 24-26 June 2025
- 7.1.2. Taxation in the Age of Crypto Assets: Global Challenges and Solutions, International Conference Digital Assets from the Perspective of Law and Regulation, Galatasaray University and İstanbul Bilgi University, İstanbul, 31 October – 1 November 2024
- 7.1.3. NFTs and Tax Law, İstanbul NFT Conference, University of Florida and İ.D. Bilkent University, İstanbul, 24-25 May 2024

### **7.2. Invited National Conferences, Symposiums and Workshops**

- 7.2.1. Blockchain and Taxation, Congress on Strategic Fintech Analysis, The Union of Turkish Bar Associations' Financial Technology Law Commission, Kadir Has University, İstanbul, 5-6 June 2023
- 7.2.2. Smart Contracts and Taxation, Workshop on Smart Contracts and Law, İ.D. Bilkent University, Ankara, 27 April 2023

7.2.3. Taxation of Crypto Assets, Workshop on Current Issues in Accounting, MODAV, Başkent University, Ankara, 25-27 February 2022

7.2.4. Taxation of Cryptocurrencies, Digital Tax Symposium on Actual and Future Tax Policies, Ankara University/Atılım University, Faculty of Law, Ankara, 19 February 2021

### **7.3. Invited Lectures and Presentations**

7.3.1. Digital Services Taxes Around the World, 17th GREIT Lisbon Summer Course, Lisbon, 2-6 June 2025

7.3.2. Blockchain Summit 2025

7.3.3. Digital Services Taxes Around the World, 16th GREIT Lisbon Summer Course, Lisbon, 17-21 June 2024

7.3.4. Digital Services Taxes, Bilkent University, Faculty of Law, Ankara, 7 May 2024

7.3.5. Blockchain and Taxation, Training Program on Blockchain Technology and Legal Infrastructure, İ.D. Bilkent University and Lexcio, Ankara, 9-11 June 2023

7.3.6. Taxation of Cryptocurrencies, Atılım University, Faculty of Law, Ankara, 2021

7.3.7. Taxation as a Preventative Measure in Environmental Protection, İ.D. Bilkent University, Faculty of Law, Ankara, 2018

7.3.8. Motor Vehicle Tax in Turkey with Recent Amendments, İ.D. Bilkent University, Faculty of Law, Ankara, 2018

7.3.9. Motor Vehicle Tax, İ.D. Bilkent University, Faculty of Law, Ankara, 2018

7.3.10. Introduction to Tax Law, İ.D. Bilkent University, Faculty of Law, Ankara, 2018

7.3.11. Tax Rulings, İ.D. Bilkent University Faculty of Law, Ankara, 2017

7.3.12. Basics of Arbitration, TED University, Faculty of Engineering, Ankara, 2016

7.3.13. Introduction to Public Finance, İ.D. Bilkent University Faculty of Law, Ankara, 2016

7.3.14. Introduction to Budget Law, İ.D. Bilkent University Faculty of Law, Ankara, 2016

7.3.15. International Center for Settlement of Investment Disputes - The Proceeding Between Libananco Holdings Co. Limited and Republic of Turkey (ICSID Case No. Arb/06/8), İ.D. Bilkent University Faculty of Law, Ankara, 2013

#### **7.4. Invited Webinars**

7.4.1. Legal Nature of Crypto Assets, Türkiye Web3 Initiative, İstanbul, 1-2 October 2022

7.4.2. Cryptocurrency Tax, Webinar organized by the European Law Students Association (ELSA) Portugal, 27 April 2022

7.4.3. Assessment of Crypto Assets in Taxation, Blockchain Turkey Webinar, 1 July 2021

### **8. OTHER PRESENTATIONS**

#### **8.1. International Conferences and Forums**

8.1.1. Harnessing Blockchain Technology for Sustainable Taxation, Postdoctoral International Tax Forum, International Bureau of Fiscal Documentation (IBFD), Amsterdam, 4 June 2024

8.1.2. A CBDC Design for Taxation, Tax Faculty Meeting, New York University, School of Law, New York, 9 May 2024.

8.1.3. Harnessing Blockchain Technology to Improve Tax Systems, Global/Emile Noël Fellows Forum, New York University, School of Law, New York, 4 April 2024

8.1.4. Harnessing Blockchain Technology for Sustainable Taxation, Global/Emile Noël Fellows Forum, New York University, School of Law, New York, 5 October 2023

8.1.5. Taxation of Blockchain Technology Considering Its Environmental Effects, 23<sup>rd</sup> Global Conference on Environmental Taxation, University of Parma, Parma, 21-23 September 2022

8.1.6. Taxation of Blockchain Technology Considering its Environmental Effects, IBFD - Postdoctoral International Tax Forum, Amsterdam, 31 January 2022.

8.1.7. Taxation as a Preventative Measure in Environmental Protection, 19<sup>th</sup> Global Conference on Environmental Taxation, CEU San Pablo University, Madrid, 26-28 September 2018.

## **8.2. National Conferences**

- 8.2.1. Evaluation of Tax Liability Attached to Assets Devolved in Universal Succession Cases in terms of Wealth Taxes, 10<sup>th</sup> Conference of Young Tax Scholars, Altınbaş University, İstanbul, 17 April 2021

## **9. TEACHING**

- 9.1. LAW407 Tax Law - İ.D. Bilkent University, Faculty of Law  
2024-2025 Spring Semester  
2024-2025 Fall Semester  
2022-2023 Spring Semester  
2020-2021 Summer Semester  
2019-2020 Summer Semester
- 9.2. Digital Services Taxes – University of Lisbon, Faculty of Law  
2024-Summer Course
- 9.3. LAW313 Business Law - İ.D. Bilkent University, Faculty of Law  
2021-2022 Spring Semester - 2 sections  
2021-2022 Fall Semester
- 9.4. Legal English for Lawyers – Ankara Bar Association  
12/2020-01/2021
- 9.5. LAW210 Basic Concepts of Law - İ.D. Bilkent University, Faculty of Law  
2021-2022 Fall Semester  
2020-2021 Spring Semester - 2 sections

## **10. SCHOLARLY PUBLICATIONS**

### **10.1. Ph.D. Dissertation**

- 10.1.1. Assessment of Universal Succession Cases in Tax Liability, 09/2019,  
Supervisor: Prof. Dr. M. Kamil Mutluer, İ.D. Bilkent University (manuscript under review)

### **10.2. Published Books**

- 10.2.1. Maliye Politikası ve Para Politikası (Fiscal Policy and Monetary Policy). Ankara: Yetkin Yayınevi, 2022. M. Kamil Mutluer and Hasan Kazdağı and N. Nilay Dayanç Kuzeyli.
- 10.2.2. Gayrimenkuller ile İnşaatların Vergilendirilmesi ve Tahkim (Real Estate and Construction Taxation and Arbitration). Ankara: Yetkin Yayınevi, 2020. M. Kamil Mutluer and N. Nilay Dayanç Kuzeyli.
- 10.2.3. Vergi Teorisi ile İlişkilendirilmiş Vergi Hukuku (Theory of Taxation and Tax Law). Ankara: Yetkin Yayınevi, 2019. M. Kamil Mutluer and N. Nilay Dayanç Kuzeyli.
- 10.2.4. Vergi Ceza Hukuku (Criminal Tax Law). İstanbul: İstanbul Bilgi Üniversitesi Yayınları, 2019. M. Kamil Mutluer and N. Nilay Dayanç Kuzeyli.
- 10.2.5. İşletme Vergiciliği (Business Taxation). İstanbul: İstanbul Bilgi Üniversitesi Yayınları, 2018. M. Kamil Mutluer and N. Nilay Dayanç Kuzeyli and E. Cemre Haziroğlu.
- 10.2.6. Vergi Hukuku (Tax Law). Ankara: Turhan Kitabevi, 2014. M. Kamil Mutluer and N. Nilay Dayanç.

### 10.3. Chapters in Books or Monographs

- 10.3.1. “Elektronik Ticaretin Vergilendirilmesi (Taxation of E-Commerce)” in Bilişim Hukuku (Information Technology Law). (Edited by Korkut Özkorkut and Gökhan Aydoğan). Ankara: Ankara Üniversitesi Uzaktan Eğitim Fakültesi Yayınları, 2023. 143-164. N. Nilay Dayanç Kuzeyli.
- 10.3.2. “Vergi Hukukunda Çocuğun Korunması (Protection of Child in Tax Law)” in Türk Hukukunda Çocuk (Child in Turkish Law). (Edited by Ersin Erdoğan, Belkıs Vural Çelenk, Özgün Özyüksel). Ankara: Yetkin Yayınları, 2022. 95-110. N. Nilay Dayanç Kuzeyli.
- 10.3.3. “Gerçek Kişilerin Kripto Varlıklar Üzerinden Elde Ettikleri Gelirlerin Vergilendirilmesi (Taxation of the Income Generated From Crypto Assets)” in Blockchain Teknolojisi ve Kripto Varlıklar Ekosistemi (Blockchain Technology and Crypto Assets Ecosystem) (Edited by Nalan Akdoğan and Ümmühan Aslan). Ankara: Gazi Kitabevi, 2022. 45-53, N. Nilay Dayanç Kuzeyli.
- 10.3.4. “Taxation as a Preventative Measure in Environmental Protection” in Environmental Tax Studies for the Ecological Transition: Comparative Analysis Addressing Urban Concentration and Increasing Transport Challenges (Edited by



Marta Villar Ezcurra), Spain: Thomson Reuters, 2019. 51-65 N. Nilay Dayanç Kuzeyli.

10.3.5. “Rekabet Hukuku (Competition Law)” in İşletme Hukuku (Business Law) (Edited by M. Kamil Mutluer and Talya Şans Uçaryılmaz) Ankara: Turhan Kitabevi, 2014. 535-557. N. Nilay Dayanç.

#### 10.4. **Articles in Refereed Journals**

10.4.1. “Kripto Varlıkların Hukuki Niteliği (Legal Nature of Crypto Assets)”, Vergi Dünyası, Vol:493, October, Year:42, 2022, 63-77. N. Nilay Dayanç Kuzeyli and Ebru Töremiş.

10.4.2. “Thoughts on the Manifesto for Democratization of Europe in the Light of Fiscal Powers”, International Journal of Public Finance, Vol.6, No.2, 2021, 211-232. N. Nilay Dayanç Kuzeyli and Zeynep Müftüoğlu.

10.4.3. “Sermaye Şirketlerinin Birleşmesinde Vergi Sorumluluğu (Tax Liability in Corporate Mergers)”, Hacettepe Hukuk Fakültesi Dergisi (Hacettepe Law Review), Vol. 9, Issue 1, 2019, 129-158. N. Nilay Dayanç Kuzeyli.

10.4.4. “1982 T.C. Anayasası’nın Vergi Ödevi ile İlgili 73. Maddesinin Değerlendirilmesi (Assessment of Article 73 of the 1982 Turkish Constitution Regarding Tax Assignment)”, Vergi Dünyası, Year: 35, Vol: 419., 10-29, July, 2016. M. Kamil Mutluer and N. Nilay Dayanç.

#### 10.5. **Articles in Non-refereed or General Journals**

10.5.1. “Vakıf Üniversitelerinin Katma Değer Vergisi Yükümlülüğü” (Value Added Tax Liability of Foundation Universities), in the Honor and Memory of Prof. Dr. Nami Çağan, Ankara: Atılım Üniversitesi Yayınları, 2020. 389-404. M. Kamil Mutluer and N. Nilay Dayanç Kuzeyli.

#### 10.6. **Translations**

10.6.1. “Articles:7-13” in Milletlerarası Mal Satımına İlişkin Sözleşmeler Hakkında Birleşmiş Milletler Antlaşması (Viyana Satım Sözleşmesi) Şerhi (Commentary on the UN Convention on the International Sale of Goods) (Edited by Ingeborg Schwenzer and Pınar Çağlayan Aksoy) İstanbul: Oniki Levha Yayınları, 2015. pp.259-361. N. Nilay Dayanç Kuzeyli

#### 10.7. **Reports**

- 10.7.1. “Tokenizasyon: Geleceğin Para ve Varlık Sistemi” (Tokenization: The Money and Asset System of the Future). Blockchain Turkey Platform (BCTR), Türkiye Bilişim Vakfı, 2024.
- 10.7.2. “Vergi Konseyi Kripto Varlıkların Vergilendirilmesi Çalışma Grubu Raporu” (Tax Council Report of the Working Group on the Taxation of Crypto Assets). Türkiye Cumhuriyeti Hazine ve Maliye Bakanlığı, 2022.
- 10.7.3. “Kripto Varlıkların Vergi, Muhasebe ve Denetim Açısından Değerlendirilmesi” (Assessment of Crypto Assets in Taxation, Accounting and Audit Report), Blockchain Turkey Platform (BCTR), Türkiye Bilişim Vakfı, 2022.

## 10.8. Papers, Books etc. Submitted for Publication or Work in Progress

### 10.8.1. Books

- 10.8.2. Blockchain Technology in Taxation: Addressing Compliance, Administration, and Environmental Impacts (Expected publication date: 2025, Targeted publisher: IBFD or Kluwer Law International)

### 10.8.3. Book chapters

- 10.8.3.1. “Blockchain Impact on Taxation” in Handbook of Blockchain in Public Governance, (Edited by Evrim Tan) Edward Elgar Publishing, N. Nilay Dayanç Kuzeyli (Expected publication date: 2025)
- 10.8.3.2. “NFTs and Tax Law” in Handbook of NFT Law (Edited by Larry A. DiMatteo and Pınar Çağlayan Aksoy) Routledge (Taylor and Francis). N. Nilay Dayanç Kuzeyli (Expected publication date: 2025)

### 10.8.4. Articles

- 10.8.4.1. “DST’s: On Neutrality Beyond Tax”. Ana Paula Dourado, N. Nilay Dayanç Kuzeyli, Sohun Dua (Expected publication date: 2025, Targeted journal: Leading US Law Journals)
- 10.8.4.2. “A CBDC Design for Taxation” N. Nilay Dayanç Kuzeyli (Expected publication date: 2025, Targeted journal: Intertax)

### 10.8.5. Reports

10.8.5.1. World Bank Group, “Digital Assets: Advancing Smarter Tax and Financial Regulations, Enforcement, and Compliance” (Expected publication date: 2025)

10.8.5.2. Republic of Türkiye Ministry of Treasury and Finance Tax Council Working Group Report on Harnessing Blockchain Technology in Combating Fraudulent Invoices and Reducing the VAT Gap (Expected publication date: 2025)

## 10.9. Conference Proceedings

10.9.1. “Külli Halefiyet Hallerinde İntikal Edecek Olan Malvarlığı Unsurlarına Bağlı Vergi Borçlarının Özel Servet Vergileri Açısından Değerlendirilmesi”(Assessment of Tax Liability of Assets Inherited in Universal Succession Cases in Wealth Taxes) in 10. Genç Vergi Hukukçuları Sempozyumu Bildiri Kitabı (10<sup>th</sup> Symposium of Young Tax Lawyers Proceedings Book), (Edited by Leyla Ateş and Aylin Armağan), İstanbul: Altınbaş Üniversitesi Yayınları, 2021, 195-214 N. Nilay Dayanç Kuzeyli

10.9.2. “Kriptoparaların Vergilendirilmesine Genel Bir Bakış”(Overview of Taxation of Crypto Currencies) in Güncelin ve Geleceğin Vergi Politikaları Dijital Vergi Sempozyumu Bildiri Kitabı (Proceedings Book of the Digital Tax Symposium on Current and Future Tax Policies) (Edited by Cenker Göker and Zeynep Müftüoğlu). Ankara: Adalet Yayınevi, Ankara 2022, 25-32 N. Nilay Dayanç Kuzeyli

## 11. CURRENT RESEARCH INTERESTS

11.1.1. Taxation of digital economy

11.1.2. International taxation

11.1.3. Blockchain technology, AI and taxation (Taxation of crypto assets, central bank digital currencies, stablecoins)

11.1.4. Digital tax transformation

11.1.5. Sustainability and environmental taxation

## 12. RECENT AND SELECTED EDUCATIONAL DEVELOPMENT ACTIVITIES

	PERIOD
12.1.1. Participated in 54 academic activities including Research Symposium Sharing the Wealth: Tax and Justice, NYU, New York.	08/2023-06/2024
12.1.2. International Tax Program at NYU Law School (audited) including Tax Policy and Public Finance Colloquium	08/2023-06/2024
12.1.3. US International Taxation Course (taught by Stephen Shay, Harvard Law School) International Tax Center, Leiden	04/2020-05/2020

### **13. REFERENCES**

Available upon request