İ.D. Bilkent University

Faculty of Law

N. Nilay Dayanç Kuzeyli

LAW 400 Research Team: Technology and Tax Law

The Technology and Tax Law working group addresses a critical and rapidly evolving intersection between digital innovation and fiscal regulation. The emergence of blockchain technology, cryptocurrencies, artificial intelligence, and digital platforms has fundamentally disrupted traditional tax frameworks, creating urgent challenges for legislators, tax authorities, legal practitioners, and courts worldwide. This working group fills a significant gap in legal education by equipping students with the specialized knowledge needed to analyse, interpret, and apply tax law in technologically transformed economic contexts.

Provisional Syllabus

Subject to further changes before the start of the term

Meeting 1: Digital Transformation of Tax Administrations

Readings:

- Organisation for Economic Co-operation and Development. (2025). *Tax administration digitalisation and digital transformation initiatives*. OECD Publishing. https://doi.org/10.1787/c076d776-en

Meeting 2: Taxation of Cryptocurrencies I

Readings:

- Dayanç Kuzeyli, N. N., & Töremiş, E. (2022). Kripto varlıkların hukuki niteliği. *Vergi Dünyası, 42*(493), 63–77.
- Baer, K., de Mooij, R. A., Hebous, S., & Keen, M. (2023). *Taxing cryptocurrencies* (IMF Working Paper No. 2023/144). International Monetary Fund. https://doi.org/10.5089/9798400246586.001
- Kofler, G., Owens, J., & Risse, R. (2024). General report. In G. Kofler et al. (Eds.), *Crypto assets: Tax law and policy*. IBFD.

Meeting 3: Taxation of Cryptocurrencies II

Readings:

- Dayanç Kuzeyli, N. N. (2025). Taxation of NFTs. In P. Çağlayan Aksoy, L. DiMatteo, & S. Hufnagel (Eds.), *Routledge handbook of NFT law* (pp. 185–204). Routledge.
- Türkiye Cumhuriyeti Hazine ve Maliye Bakanlığı, Vergi Konseyi. (2022). *Kripto varlıkların vergilendirilmesi çalışma grubu raporu*.

- Noked, N. (2025). Ending the crypto tax haven. *Harvard Business Law Review, 15*(2), 171–216. https://doi.org/10.2139/ssrn.4618310

Meeting 4: Blockchain, Smart Contracts and the Future of Tax Administration

Readings:

- Dayanç Kuzeyli, N. N. (2026). Blockchain and Tax Administration 3.0. In E. Tan (Ed.), *Handbook of blockchain in public governance*. Edward Elgar Publishing.
- Mazur, O. (2022). Can blockchain revolutionize tax administration? *Penn State Law Review, 127*(1), 115–170.
- Kim, Y. R. (2022). Blockchain initiatives for tax administration. *UCLA Law Review, 69*, 240–297.

Meeting 5: Artificial Intelligence in Tax Administration: Algorithmic Governance and Taxpayer Rights

Readings:

- Owens, J., Stern, R., Nyamongo, R., Mosquera, I., Hasen Nezhad Nisi, T., Hadwick, D., & van Hout, D. (2025). AI governance and taxpayers' rights in a digital age. *Intertax, 53*(11), 747–772.
- Hadwick, D., & Lan, S. (2021). Lessons to be learned from the Dutch childcare allowance scandal: A comparative review of algorithmic governance by tax administrations in the Netherlands, France and Germany. *World Tax Journal, 13*(4), 609–645. https://doi.org/10.59403/27410pa
- Rizzo, A., & Hassan, G. (2025). Addressing the use of AI by EU tax authorities: Towards a common framework of taxpayer protection. *European Taxation, 65*, 15–29. https://doi.org/10.59403/1avybfj
- Peeters, B. (2025). AI-based profiling by tax authorities: Exploring GDPR constraints and explainability. *EC Tax Review, 34*(5).

Meeting 6: Taxing Artificial Intelligence: New Technologies, New Tax Bases?

Readings:

- Bearer-Friend, J., & Polcz, S. (2025). Sharing the algorithm: The tax solution to generative AI. *Columbia Journal of Tax Law, 17*(1), 1–40. https://doi.org/10.52214/cjtl.v17i1.14478

Requirements for Students

- Students must read each session's materials before the meeting.
- Each student will give a brief, 15-minute presentation on an assigned reading in each session.
- Students who wish to do so may write a paper on a topic of their choice and receive feedback on their work.

Conditions for Applying

1. Applicants must have successfully completed the following courses:
    - Civil Law I–II
    - Constitutional Law I–II
    - Administrative Law I
    - Tax Law (either completed or currently enrolled)
2. Applicants must submit a statement of intent explaining why they would like to participate in this working group. The statement should be no longer than 350 words.