

## Asst. Prof. BALCA ÇELENER

### Personal Information

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### Education Information

Doctorate, Universite Paris I Pantheon-Sorbonne, Hukuk, France 2015 - 2015

Postgraduate, Galatasaray University, Sosyal Bilimler Enstitüsü, Özel Hukuk (YI) (Tezli), Turkey 2000 - 2001

Undergraduate, Galatasaray University, Hukuk Fakültesi, Hukuk Pr. (Fransızca), Turkey 1993 - 1999

### Dissertations

Doctorate, La fiscalité des sociétés holdings en france, Universite Paris I Pantheon-Sorbonne, Hukuk, 2015

Postgraduate, Finansal kiralama sözleşmesinin hukuki niteliği ve vergilendirilmesi, Galatasaray Üniversitesi, Sosyal Bilimler Enstitüsü, Özel Hukuk (YI) (Tezli), 2002

### Academic Titles / Tasks

Research Assistant, Galatasaray University, Hukuk Fakültesi, Kamu Hukuku Bölümü, 2000 - Continues

### Articles Published in Other Journals

- I. **THE RECENT DEVELOPMENTS IN FRENCH AND TURKISH LAW CONCERNING THE APPLICATION OF THE NON BIS IN IDEM PRINCIPLE IN TAX PENALTIES**  
ÇELENER B.  
Legal Mali Hukuk Dergisi, vol.15, no.177, pp.1975-2006, 2019 (Peer-Reviewed Journal)
- II. **A CONCRETE STEP TOWARDS TAXATION OF DIGITAL ECONOMY: FRENCH MODEL IN DIGITAL SERVICES TAX**  
ÇELENER B.  
Yeditepe Üniversitesi Hukuk Fakültesi Dergisi, vol.16, no.2, pp.31-54, 2019 (Peer-Reviewed Journal)
- III. **AN OVERVIEW OF DRAFT LAW ON TURKISH DIGITAL SERVICES TAX WITH RESPECT TO OTHER COUNTRIES' PRACTICES**  
ÇELENER B.  
Legal Mali Hukuk Dergisi, vol.15, no.178, pp.2223-2248, 2019 (Peer-Reviewed Journal)
- IV. **APPROACHES TO TAXATION OF BITCOIN AND OTHER CRYPTO CURRENCIES**  
ÇELENER B.  
Legal Mali Hukuk Dergisi, vol.15, no.172, pp.771-804, 2019 (Peer-Reviewed Journal)
- V. **Tasarruf Gelirlerinin Vergilendirilmesi Hakkında Avrupa Birliği Yönergesi**

ÇELENER B.

Legal Mali Hukuk Dergisi, vol.1, no.10, 2005 (Peer-Reviewed Journal)

**VI. Gelir Vergisi Açısından Sporcu Ücretlerinin Değerlendirilmesi**

ÇELENER B., GÖKTUNA H. D. E.

Legal Mali Hukuk Dergisi, vol.1, no.3, 2005 (Peer-Reviewed Journal)

**VII. L'impôt sur les sociétés en Turquie**

ÇELENER B.

L'année fiscale, vol.1, no.2, pp.97-100, 2004 (Peer-Reviewed Journal)

## **Metrics**

Publication: 7