

Canan Doksat

Partner and Head of Tax

Department: Tax

Languages: Turkish, English, French

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Biography

Canan Doksat is a Partner and the Head of Tax of Erdem & Erdem. She provides tax advisory and tax litigation services for national and international companies in relation to tax and customs matters.

Canan Doksat provides legal advice and representation to clients in relation to tax audits, legal assessments of tax audit reports, pre-assessment and post-assessment settlement procedures, and the administrative and judicial resolution of tax disputes. She represents clients before tax courts, regional administrative courts and the Council of State, and handles individual applications before the Constitutional Court.

She also advises clients on customs disputes, including settlement and objection procedures against additional customs duty assessments and penalties arising from customs audits, as well as the management of related litigation proceedings.

Canan Doksat advises clients on the identification and implementation of tax-efficient structures in corporate restructuring transactions, including mergers and acquisitions, demergers, changes in legal form, capital increases through contributions in kind, and share and asset transfers. Her practice also covers international taxation, cross-border investments, double taxation treaties, tax exemptions and incentives, indirect taxes, and legal and tax assessments relating to wealth and estate planning for individuals.

In addition, she provides legal and tax advice on capital impairment and over-indebtedness, including the identification of appropriate restructuring alternatives, as well as amendments to articles of association, and share capital increases and reductions. She is ranked as an “Notable Practitioner” and “Women in Tax Leader” by International Tax Review and “Notable Practitioner” by Legal 500. She is also a member of International Fiscal Association (“IFA”). She is a member of the Tax Working Group of the Turkish Industry and Business Association (TÜSİAD).

Practice Areas

- Tax
- Litigation
- Administrative Law
- Corporate Advisory

Industries

- Agribusiness and Food
- Automotive
- Energy
- Construction and Infrastructure
- Financial Services
- Healthcare
- Heavy Industry
- Information Technologies
- Insurance
- Mining
- Port
- Real Estate
- Retail
- Sport
- Technology and Media
- Telecommunication
- Tourism
- Transportation and Logistics

Representative Matters

General Tax Advisory

- Provided legal and tax advice on the merger transaction within Şişecam, involving five publicly listed companies and one privately held company.
- Provided legal and tax advice on the merger by absorption of two major fintech companies, representing a pioneering transaction in the sector.

- Provided legal and tax advice on the first partial demerger project involving the Turkish Directorate General of Civil Aviation for a leading holding company in the tourism sector.
- Advised a leading international paper packaging group on the full demerger of its Turkish subsidiary under Turkish corporate and tax legislation.
- Provided legal advice on the transfer of a business unit of a leading automotive company to a newly established Turkish resident capital company through a partial demerger under Turkish corporate and tax legislation.
- Provided tax advice to various holding companies on intra-group financing arrangements and loans obtained from financial institutions.
- Advised a leading US-based healthcare group on the merger by absorption of its two Turkish subsidiaries.
- Advised a leading global food industry group on the identification of financing alternatives for the acquisition of 100% of the shares in a Turkish company and the assessment of their legal and tax implications. Subsequently provided legal advice on the merger by absorption of the relevant companies under Turkish corporate and tax legislation.
- Provided legal and tax advice to a leading automotive holding company on the proposed transfer of a business undertaking.
- Advised various holding companies on the tax implications and structuring of intra-group financing arrangements and financing obtained from credit institutions, including the assessment of alternative financing structures.
- Provided legal and tax advice to a leading holding company in the tourism sector on numerous corporate restructuring projects, including full and partial demergers and mergers.
- Advised a market-leading Turkish digital payment systems company on a corporate restructuring project.
- Advised a leading US-based healthcare group on the assessment of its Turkish subsidiaries' financial statements in relation to capital impairment and over-indebtedness, including the identification of alternative restructuring measures to remedy such financial conditions.
- Led the assessment of sector-specific tax incentives, exemptions and investment incentive benefits, and the development of tax-efficient structures for the investment and corporate restructuring projects of an energy group.
- Led the evaluation of investment incentives, corporate income tax and VAT exemptions, reduced corporate income tax rates and intra-group restructuring alternatives for a manufacturing group, with a view to establishing the most tax-efficient structure for its production activities and new investments.

- Led the tax restructuring of the Turkish and foreign subsidiaries of an international group of companies.
- Led the development of tax-efficient structuring models for cross-border mergers, acquisitions and intra-group share transfers undertaken by a multinational group of companies.
- Advised a foreign-owned group of companies on structuring its investments in Türkiye, taking into account applicable tax incentives, exemptions and reliefs.
- Advised an international group of companies on the tax-efficient structuring of dividend distributions from its Turkish subsidiaries to foreign shareholders, intra-group financing arrangements and cross-border payments.
- Managed transfer pricing and double taxation disputes arising from intra-group transactions undertaken by a multinational group of companies.
- Advised an international company based abroad on the tax implications of its activities in Türkiye, including permanent establishment risks, non-resident taxation and the application of double taxation treaties.
- Advised high-net-worth individuals with international investments on tax residency, cross-border wealth and estate planning, and the structuring of intergenerational wealth transfers.

Tax and Customs Litigation

- Represented a leading Netherlands-based food industry group in tax and customs litigation proceedings in Türkiye.
- Represented a leading Germany-based global technology and services provider in tax and customs litigation proceedings in Türkiye.
- Represented a leading pharmaceutical group in tax disputes in Türkiye, covering all stages from settlement negotiations through to litigation proceedings.
- Represented a leading China-based telecommunications company in tax and customs litigation proceedings in Türkiye.
- Advised a Japan-based manufacturing company throughout its tax audit and settlement proceedings in Türkiye.
- Represented a global company operating in the fuel industry in tax litigation proceedings.
- Represented a leading automotive company in corporate income tax, VAT and withholding tax disputes at all stages of litigation.
- Represented a leading port operator in corporate income tax and withholding tax disputes at all stages of litigation.
- Managed tax litigation proceedings arising from withholding tax assessments on cross-border service fees and royalty payments made by an international group of companies.

- Led tax litigation proceedings for a multinational company involving the application of double taxation treaties and permanent establishment claims.
- Managed tax disputes involving thin capitalization, transfer pricing and withholding tax arising from intra-group financing arrangements of an international financial services company.
- Represented a foreign-owned group of companies in tax litigation proceedings challenging VAT assessments under the reverse-charge mechanism and withholding tax assessments arising from cross-border service arrangements.
- Managed tax disputes concerning the application of investment incentives, reduced corporate income tax rates and VAT exemptions for a manufacturing company.
- Led tax litigation proceedings concerning corporate income tax and VAT assessments arising from mergers, demergers and intra-group share transfers undertaken by an international group of companies.
- Represented an energy group in tax litigation proceedings challenging corporate income tax, VAT and withholding tax assessments arising from tax audits.
- Managed high-value customs disputes for an international trading company involving customs valuation, rules of origin and additional financial obligations.

Education

- Bilgi University, Economy Law, LLM *(Thesis: Differences of partial spin-off regulations between Turkish Commercial Code and Corporate Tax Code)*
- Koç University, Law School, LLB
- Saint-Joseph French High School

Memberships

- Istanbul Bar Association
- Istanbul Bar Association – Administrative & Tax Law Commission
- International Fiscal Association (IFA)
- Women IFA Network (WIN)
- TÜSİAD Tax Working Group
- Association of Foreign Trade Leaders (DIŞYÖNDER)

Publications

Newsletter Articles:

- Application of Exemption upon Sale of Repurchased Shares, Erdem & Erdem Newsletter, May 2025
- Constitutional Court Decision on Inflation Adjustment, Erdem & Erdem Newsletter, January 2024
- General Communiqué on Collection Serial B No. 18, Erdem & Erdem Newsletter, May 2023
- Recent Disputes Regarding Incoterms in terms of Turkish Customs Law, Erdem & Erdem Newsletter, September 2022
- Security Requirement Envisaged for Tax Refund Cases in order to Claim Suspension of Execution, Erdem & Erdem Newsletter, February 2022
- Recent Rulings of the Turkish Tax Administration Regarding the Stamp Tax, Erdem & Erdem Newsletter, September 2021
- Withholding Tax Regime Envisaged for Share Buybacks, Erdem & Erdem Newsletter, September 2021
- Non-Physical Gold Sales and BITT, Erdem & Erdem Newsletter, September 2021
- Force Majeure in terms of Turkish Tax Legislation and Coronavirus Effect on Tax Practices, Erdem & Erdem Newsletter, March 2020
- The Right to a Fair Trial and the Notification of Tax Inspection Reports, Erdem & Erdem Newsletter, December 2019
- Recent Amendments in Relation to Tax Legislation, Erdem & Erdem Newsletter, July 2019
- Liability for Tax Debts of Limited Liability Companies, Erdem & Erdem Newsletter, June 2019
- VAT on Exchange Difference, Erdem & Erdem Newsletter, February 2019
- Taxation of Capital Decrease, Erdem & Erdem Newsletter, January 2019
- Transfer of Real Estate through Partial Spin-Off, Erdem & Erdem Newsletter, November 2018

Other Articles:

- Analysis of Usufruct and Right of Habitation in terms of Income Tax, Valuable Housing Tax and Title Deed Fee, Lebib Yalkın Legislation Magazine, October 2022
- Recent developments within the scope of TCC article number 376 and the responsibility of the board of directors, Lebib Yalkın Legislation Magazine, April 2021
- Evaluations Regarding Stamp Duty Exemption Specific to Credit Agreements within the Scope of Current Judicial Decisions, Vergi Dünyası Dergisi, February 2021
- Is it possible to carve out business units through partial spin-off, Vergide Gündem, May 2017
- Effect of the referral to the assessment committee during the continuation of tax inspection on the period of limitation, Vergide Gündem, October 2014
- Delay interest in the refund of the tax declared and paid with reservation to the taxpayer pursuant to court decision, Vergide Gündem, March 2014