



Canan Doksat

Partner and Tax Leader

Department: Tax

Languages: Turkish, English, French

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Biography

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

The scope of the services that she provides includes the evaluation of the tax inspection procedure and the tax inspection report, application to the Report Evaluation Committee, management of the pre-assessment and post-assessment reconciliation procedures, initiation of the tax litigation process and the individual application procedure before the Constitutional Court.

Moreover, she focuses on the reconciliation procedure against the customs duties and fines before the relevant customs authorities, preparation of the petitions of objection, pursuit of the objection procedure and management of the whole customs litigation process.

Canan Doksat provides legal advisory services in relation to company restructuring projects by considering the tax law aspects of the transactions such as merger, spin-off, company type amendment, capital in kind contribution, asset deal. The scope of the services includes the determination of the most efficient restructuring alternative and also the implementation stage of the relevant transaction.

She provides tax and legal advisory services regarding the analysis of the technical insolvency/bankruptcy situations and determination of legal alternatives for the elimination of the referred financial situations. Additionally, she provides legal and tax advisory services in relation to corporate law transactions such as general assembly meetings, capital increase and decrease.

She is appointed as the chair of Young IFA Turkey, within the scope of International Fiscal Association ("IFA"), on March 2022.

Practice Areas

- Tax
- Litigation
- Administrative Law
- Restructuring and Insolvency
- Corporate Advisory

Industries

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

Representative Matters

General Tax Advisory

- She provided legal consultancy in the merger process of six companies five of which are publicly held carried out within Şişecam.
- She provided tax and legal consultancy in the partial spin-off project for a holding in a leading position in the tourism sector.
- She provided legal advisory services for the Turkish affiliate of a global & leading paper and packaging company in relation to a full spin-off transaction conducted in line with tax and commercial legislation.
- She provided legal advisory services to a leading automotive company for the transfer of a service unit to a full liable company through partial spin-off transaction conducted in line with the provisions of tax and commercial legislation.
- She provided tax opinions on loans granted by various holding companies, both within the group and from credit institutions
- She provided legal advisory services to a healthcare company, having its headquarter in USA, for the merger transaction conducted between its Turkish affiliates.

- She provided legal advisory service to a global leading food company in relation to the financing alternatives that may be used for the purchase of the shares of the target company by indicating tax and legal consequences of each alternative. Following the execution of the share purchase agreement, she provided legal advisory services in relation to the merger transaction occurred between the referred companies and conducted in line with commercial & tax legislation.
- She provided tax and legal advisory services to a leading holding company engaged in automotive sector in relation to enterprise transfer project.
- Providing tax opinion in relation to several facility agreements including intercompany loans.

Tax and Customs Litigation

- Representation of a global and leading food company, having its headquarter in Netherlands, before the tax courts during the whole litigation process for their tax and customs disputes.
- Representation of a global and technology & service provider company, having its headquarter in Germany, before the tax courts during the whole litigation process for their tax and customs disputes.
- Representation of a global and leading pharmacy company before the tax courts during the whole litigation process including the reconciliation stage.
- Representation of a global telecommunication company, having its headquarter in China, before the tax courts during the whole litigation process for their tax and customs disputes.
- Representation of a global supplier company, having its headquarter in Japan, during the whole tax inspection and reconciliation procedure.
- Representation of a global fuel oil company during the whole tax litigation process

Restructuring and Insolvency

- She provided tax and legal advisory services to the Turkish affiliate of an Austria resident retail company for the liquidation process through the evaluation of the financial and legal situation of the company.
- She provided tax and legal advisory services to a leading holding company engaged in tourism sector in relation to several company restructuring projects including partial spin-off, full spin-off and merger transactions.
- Providing legal advisory service to a market leader company engaged in digital payment sector in relation to a company restructuring project.

- Evaluation of the financial tables of a global healthcare company's Turkish affiliates, having its headquarter in USA, in term of technical insolvency/bankruptcy and determination of the legal alternatives for the elimination of the insolvency/bankruptcy situation.

Education

- Bilgi University, Economy Law, LLM
- 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) – Chair of Young Ifa Turkey
- Women IFA Network (WIN)

Publications

Newsletter Articles:

- [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