

## Personal Information

**Office Phone:** [+90 222 335 0580](tel:+902223350580) Extension: 2272

**Email:** [ozgemk@anadolu.edu.tr](mailto:ozgemk@anadolu.edu.tr)

**Other Email:** [ozgecanmutlu@gmail.com](mailto:ozgecanmutlu@gmail.com)

**Web:** <https://avesis.anadolu.edu.tr/ozgemk>

**Address:** Anadolu Üniversitesi Hukuk Fakültesi Ek Bina  
Tepebaşı/Eskişehir



## International Researcher IDs

ScholarID: ZRh2UbUAAAAJ

ORCID: 0000-0003-1969-5757

Publons / Web Of Science ResearcherID: ITV-2372-2023

Yoksis Researcher ID: 163923

## Education Information

Doctorate, Anadolu University, SOSYAL BİLİMLER ENSTİTÜSÜ, Maliye  
(Dr), Turkey 2011 - 2022

Undergraduate, Galatasaray University, Hukuk Fakültesi, Hukuk Pr.  
(Fransızca), Turkey 2002 - 2008

## Foreign Languages

French, C2 Mastery

English, C2 Mastery

Spanish, B1 Intermediate

## Certificates, Courses and Trainings

Other, Doktora Araştırma Programı- Misafir araştırmacı , Max Planck Institute for Tax Law and Public Finance, 2014

## Dissertations

Doctorate, RIGHT TO DEFENCE OF TAXPAYER IN TAX LAW , Anadolu University, SOSYAL BİLİMLER ENSTİTÜSÜ, Public  
Finance, 2022

## Research Areas

Social Sciences and Humanities, Tax Law, Theory of Public Finance, Fiscal Law

## Academic Titles / Tasks

Assistant Professor, Anadolu University, HUKUK FAKÜLTESİ, KAMU HUKUKU BÖLÜMÜ, 2023 - Continues  
Research Assistant PhD, Anadolu University, HUKUK FAKÜLTESİ, KAMU HUKUKU BÖLÜMÜ, 2022 - 2023  
Research Assistant, Anadolu University, İKTİSADİ VE İDARİ BİLİMLER FAKÜLTESİ, MALİYE BÖLÜMÜ (İİBF), 2011 - 2022  
Research Assistant, Maltepe University, Faculty Of Law, Department Of Public Law, 2009 - 2011

## Academic and Administrative Experience

Officer at International Relations Office , Anadolu University, İKTİSADİ VE İDARİ BİLİMLER FAKÜLTESİ, MALİYE BÖLÜMÜ (İİBF), 2016 - 2016  
Erasmus Program Department Coordinator, Anadolu University, İKTİSADİ VE İDARİ BİLİMLER FAKÜLTESİ, MALİYE BÖLÜMÜ (İİBF), 2012 - 2014

## Courses

### Undergraduate

İdari Yargı, Undergraduate, 2023 - 2024  
Kamu Maliyesi, Undergraduate, 2023 - 2024  
Vergi Hukuku, Undergraduate, 2023 - 2024  
Public Finance, Undergraduate, 2022 - 2023  
Administrative Jurisdiction, Undergraduate, 2021 - 2022  
Communication Law , Undergraduate, 2022 - 2023

### Associate Degree

Introduction to Law , Associate Degree, 2023 - 2024

## Articles Published in Other Journals

- I. **Evaluation of the Action of Rescission in Tax Execution Law in Terms of the Taxpayer's Right of Defense in the Light of the Constitutional Court Decisions**  
Mutlu Kaya Ö., Tanrıvermiş B.  
International Journal of Public Finance (Online), vol.8, no.2, pp.269-286, 2023 (Peer-Reviewed Journal)
- II. **Current Judicial Decisions**  
Dolar N. F., Kurt S. S., Tabak O., Varol Karaosmanoğlu G., Kaya Ülken C., Polat S. C., Aydın E., Tanrıvermiş B., Yıldız M. Ş., Yılmaz A., et al.  
Anadolu Üniversitesi Hukuk Fakültesi Dergisi, vol.8, no.2, pp.351-359, 2022 (Peer-Reviewed Journal)
- III. **Dijital Hizmet Vergisi ve Türkiye Uygulaması**  
MUTLU KAYA Ö.  
MALTEPE ÜNİVERSİTESİ HUKUK FAKÜLTESİ DERGİSİ, vol.2, pp.447-478, 2020 (Peer-Reviewed Journal)
- IV. **Vergi Devleti Kavramı ve Tarihsel Temelleri**  
DÖNMEZ R., MUTLU KAYA Ö.  
ULUSLARARASI ANTALYA ÜNİVERSİTESİ HUKUK FAKÜLTESİ DERGİSİ, vol.2, no.4, pp.99-108, 2014 (Peer-Reviewed Journal)
- V. **Sosyal Yardımlaşma ve Dayanışmayı Teşvik Fonunun Mali ve Hukuki Yapısı**  
MUTLU KAYA Ö.  
MALTEPE ÜNİVERSİTESİ HUKUK FAKÜLTESİ DERGİSİ, vol.9, no.2, pp.32-54, 2010 (Peer-Reviewed Journal)

## Books

- I. **Right to Defence of Taxpayer in Tax Law**  
Mutlu Kaya Ö.  
Yetkin Basım Yayım ve Dağıtım, Ankara, 2023

## Papers Published in Refereed Scientific Meetings

- I. **"Action of Rescission in Tax Execution Law in Terms of Right of Property and Right to Defence**  
MUTLU KAYA Ö., TANRIVERMİŞ B.  
36th International Public Finance Conference, Antalya, Turkey, 27 December 2022
- II. **İslami Finansal Araçlardan Sukukun Türk Hukukundaki Yeri ve Vergilendirilmesi**  
MUTLU KAYA Ö.  
10. Genç Vergi Hukukçuları Sempozyumu, Turkey, 17 April 2021, pp.121-141
- III. **E-Notification in Tax Law**  
MUTLU KAYA Ö.  
35th International Public Finance Conference, Turkey, 14 October 2021, pp.316-321
- IV. **Vergilendirme Yetkisi ve Mülkiyet Hakkı Arasındaki İlişki**  
MUTLU KAYA Ö.  
6. Sosyoekonomi Derneği Yıllık Toplantısı, 24 - 25 October 2019

## Peer Reviews in Scientific Publications

Anadolu Üniversitesi Hukuk Fakültesi Dergisi, National Scientific Refreed Journal, January 2023

## Metrics

Publication: 11

## Scholarships

Erasmus Staff Mobility for Staff Training , University, 2017 - 2017  
Erasmus student exchange program, University, 2007 - 2008

## Non Academic Experience

Grand National Assembly of Turkey Grand National Assembly, TBMM, The Grand National Assembly of Turkey, Trainee  
Company, Aksu Savaş Çalışkan Law Firm , Legal Counselling , Law apprentice