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| **PERSONEL INFORMATION** |
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| Name & Surname |  | Assistant Prof. Dr. Gülçin KARASU ÖZTEMEL |

 **EDUCATION**

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| 2013 |  | Marmara University Social Sciences InstituteTax Law Doctorate ProgrammeThesis Study :Taxation of Incorporeal Rights  |
| 2006 |  | Marmara University Social Sciences Institute |
|  |  | Public Finance Theory Master ProgrammeThesis Study: The Problems Created By Globalızatıon: Tax Competition, Tax Havens, and Turkey |

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| 2004 |  | Uludağ University, Faculty of Economics and Administrative Sciences |
|  |  | Public Finance |