



## COURSE INFORMATION FORM

Course Name	Course Code
Tax Law	191116005

Year	Number of Course Hours per Week		Credit	ECTS
	Theory	Practice		
3 <sup>rd</sup>	2	0	4	4

Course Category (Credit)				
Basic Sciences	Engineering Sciences	Design	General Education	Social Sciences
				X

Course Language	Course Level	Course Type
Turkish	Undergraduate	Compulsory

<b>Prerequisite(s) if any</b>	-
<b>Objectives of the Course</b>	Ensuring that the importance of tax law is understood; To learn the basic principles of the Turkish tax system at an analytical level; To gain knowledge in tax procedural law, tax sanction law and tax dispute resolution at a level that will be able to master the general operation.
<b>Short Course Content</b>	In tax law lessons; Basic concepts of tax law are discussed, and information is given on the basic principles and interpretation rules regarding tax. The course also introduces the actors in the Turkish Tax System, and provides theoretical and practical information on the functioning of the tax system / solution of tax disputes.

Learning Outcomes of the Course	Contributed PO(s)	Teaching Methods *	Measuring Methods **
1 Ability to express the place of tax law in the legal system and its relationship with other branches of law.	1, 2, 6	1, 8	A
2 Ability to to explain the events causing tax.	1, 2, 3	1, 8	A, F
3 Ability to to identify the parties in the taxation relationship.	1, 2, 10	1, 8	A
4 Ability to to explain tax rights and duties, rules regarding the birth and elimination of tax debt.	1, 2, 3	1, 8	A, F
5 Ability to to explain the principles of the regulations regarding the settlement of disputes between the tax administration and the obliged party.	1, 2,3	1, 8	A
6 Ability to to explain the regulations for judicial settlement of tax disputes.	1, 2, 3	1, 8	A, F
7 Ability to to classify the taxes in the Turkish tax system.	1, 2, 10	1, 8	A, F
8 Ability to to explain the taxes in the Turkish tax system.	1, 2, 3	1, 8	A
9			

\*Teaching Methods 1:Expression, 2:Discussion, 3:Experiment, 4:Simulation, 5:Question-Answer, 6:Tutorial, 7:Observation, 8:Case Study, 9:Technical Visit, 10:Trouble/Problem Solving, 11:Individual Work, 12:Team/Group Work, 13:Brain Storm, 14:Project Design / Management, 15:Report Preparation and/or Presentation

\*\*Measuring Methods A:Exam, B:Quiz, C:Oral Exam, D:Homework, E:Report, F:Article Examination, G:Presentation, I:Experimental Skill, J:Project Observation, K:Class Attendance; L:Jury Exam

<b>Main Textbook</b>	Mualla ÖNCEL/Ahmet KUMRULU/Nami ÇAĞAN, Vergi Hukuku, Turhan Kitabevi, 32, Bası Ankara, 2023. Yusuf Ziya Taşkan, Vergi Hukuku, Ankara, 2023, Yetkin Yayınevi
<b>Supporting References</b>	AY, VUK, KDVK, ÖTVK, 6802 SK, 5602 SK, DVK, EVK, MTVK, VİVK, KabhK, TCK, CMK, 6328 SK, 2575 SK, 2576 SK, 2577 SK and Judicial case law
<b>Necessary Course Material</b>	-

<b>Course Schedule</b>	
<b>1</b>	Tax concept and its history
<b>2</b>	The meaning, scope and relationship of tax law with other branches of law
<b>3</b>	Sources of tax law
<b>4</b>	Interpretation in tax law
<b>5</b>	Tax authority
<b>6</b>	Tax assignment
<b>7</b>	Periods in tax law
<b>8</b>	The concept of the taxpayer, the rights and duties of the taxpayer
<b>9</b>	Taxation procedures
<b>10</b>	Reasons for ending tax debt
<b>11</b>	Securing the tax receivable
<b>12</b>	Tax debt expiry
<b>13</b>	Tax criminal law
<b>14</b>	Tax disputes and solutions
<b>15,16</b>	Mid-Term Exam
<b>17</b>	General information about the Turkish tax system
<b>18</b>	Subject of income tax, payer, exceptions, exemptions, deductions
<b>19</b>	Commercial and agricultural gains
<b>20</b>	Self-employment earnings
<b>21</b>	Real estate capital revenues, securities capital revenues, other earnings and revenues
<b>22</b>	Imposition of income tax and collection of income
<b>23</b>	Tax withholding, tariff and payment in income tax
<b>24</b>	Corporate tax (subject, payer)
<b>25</b>	Corporate tax (exemptions, exceptions)
<b>26</b>	Corporate tax (information on full and limited liability)
<b>27</b>	Value-added tax
<b>28</b>	Real estate tax - special consumption tax
<b>29</b>	Inheritance and gift tax-motor vehicle tax_ stamp duty
<b>30</b>	Banking and insurance transaction tax
<b>31,32</b>	Final Exam

Calculation of Course Workload			
Activities	Number	Time (Hour)	Total Workload (Hour)
Course Time (number of course hours per week)	28	2	56
Classroom Studying Time (review, reinforcing, prestudy,...)	14	2	28
Homework			
Quiz Exam			
Studying for Quiz Exam			
Oral exam			
Studying for Oral Exam			
Report (Preparation and presentation time included)			
Project (Preparation and presentation time included)			
Presentation (Preparation time included)			
Mid-Term Exam	1	2	2
Studying for Mid-Term Exam	14	1	14
Final Exam	1	2	2
Studying for Final Exam	18	1	18
	<b>Total workload</b>		<b>120</b>
	<b>Total workload / 30</b>		<b>4</b>
	<b>Course ECTS Credit</b>		<b>4</b>

Evaluation	
Activity Type	%
Mid-term	40
Quiz	-
Homework	-
Bir öge seçin.	
Bir öge seçin.	
<b>Final Exam</b>	60
<b>Total</b>	100

<b>RELATIONSHIP BETWEEN THE COURSE LEARNING OUTCOMES AND THE PROGRAM OUTCOMES (PO) (5: Very high, 4: High, 3: Middle, 2: Low, 1: Very low)</b>		
<b>NO</b>	<b>PROGRAM OUTCOME</b>	<b>Contribution</b>
1	To understand, analyze and comment on legal problems, to be able to discuss these issues, to offer opinions and solutions, to relate these processes to real life.	4
2	To have judgment skills and abilities in the field of law, open to cooperation with others, able to work in harmony with them, keen on research and examination, and having knowledge at a level to carry out a problem-solving process from beginning to end.	2
3	To have the knowledge to determine the provisions to be applied to legal disputes, to have the ability to analyze, discuss and evaluate the court decisions in the relevant field.	4
4	To have skills to assimilate and carry the rules of ethics and profession.	2
5	To have skills to approach critically and creatively on the legal and social problems in terms of rule of law and ideal of justice.	1
6	To have skills to understand the differences between the theory and practice of private and public law.	4
7	To be able to comprehend the importance of lifelong learning and to analyze legal, social, cultural and similar events and developments in the world, country, region and local and to be able to comment on these at a sufficient level.	1
8	To have the skills to conduct disciplinary and interdisciplinary research and study.	2
9	To grow up with the moral and ethical rules required by business life and to be able to use them effectively in the future.	1
10	To have skills to use vocational information technologies efficiently in solving legal problems.	4

<b>LECTUTER(S)</b>				
<b>Prepared by</b>				
<b>Signature(s)</b>				

**Date:**06.06.2024