



ESOGU FACULTY OF LAW
COURSE INFORMATION FORM



Course Name	Course Code
Tax Jurisdiction Law	191117027

Semester	Number of Course Hours per Week		Credit	ECTS
	Theory	Practice		
7 th	2	0	2	4

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

Course Language	Course Level	Course Type
Turkish	Undergraduate	Elective

Prerequisite(s) if any	-
Objectives of the Course	The aim of this course is to teach students the administrative and judicial ways of resolving tax disputes within a theoretical and practical framework.
Short Course Content	Nature of tax disputes; Administrative remedies; Correction of tax errors; Reconciliation; Invitation to explain; Introduction to judicial law and judicial branches in Turkish Law; Structure, functions and principles of tax jurisdiction; Nature of tax litigation; Parties in tax litigation; Duty and authority; Opening of tax litigation; Trial of tax litigation; Proof and evidence; Ordinary legal remedies; Extraordinary legal remedies.

Learning Outcomes of the Course	Contributed PO(s)	Teaching Methods *	Measuring Methods **
1 To learn the administrative and judicial ways of resolving tax disputes.	1, 2, 3	1, 8	A
2 To learn the administrative and judicial ways of resolving tax disputes.	1, 3, 6, 8	1, 8	A
3 To be able to understand the relationship and differences between tax jurisdiction and other areas of jurisdiction law.	1, 2, 3	1, 8	A, F
4 To be able to understand and interpret judicial decisions. To be able to classify the relationship between legal remedies	1, 2, 10	1	A
5 To understand the meaning and importance of judicial review.	1, 2, 3	1	A, F
6			
7			
8			
9			
10			

*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

Main Textbook	Yüce, Mehmet (2023) Vergi Yargılama Hukuku, Bursa: Ekin Basım
Supporting References	Karakoç, Yusuf (2021). Vergi Yargılaması Hukuku. Ankara: Yetkin Yayıncılık.
Necessary Course Material	-

Course Schedule	
1	The concept and function of judgement
2	Judicial branches in Turkey
3	Main principles of jurisdiction
4	The concept, scope and function of tax judgement
5	Principles of administrative procedure
6	Tax judicial systems
7	Administrative remedies of tax disputes
8	Mid-Term Exam
9	Subject matter of tax judgement
10	Judicial review
11	Subject, scope, parties, competent and authorised court of the tax case
12	Opening and results of tax litigation
13	Remedies against judicial decisions
14	Time limits in tax proceedings
15	Proof and evidence in tax proceedings
16,17	Final Exam

Calculation of Course Workload			
Activities	Number	Time (Hour)	Total Workload (Hour)
Course Time (number of course hours per week)	14	2	28
Classroom Studying Time (review, reinforcing, prestudy,...)	14	4	56
Homework	4	8	32
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			
Final Exam	1	2	2
Studying for Final Exam			
Total workload			120
Total workload / 30			4
Course ECTS Credit			4

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

RELATIONSHIP BETWEEN THE COURSE LEARNING OUTCOMES AND THE PROGRAM OUTCOMES (PO) (5: Very high, 4: High, 3: Middle, 2: Low, 1: Very low)		
NO	PROGRAM OUTCOME	Contribution
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.	3
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.	4
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.	2
6	To have skills to understand the differences between the theory and practice of private and public law.	1
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.	1
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.	1

LECTUTER(S)				
Prepared by				
Signature(s)				

Date:06.06.2024