

**DEPARTMENT OF LAW
COURSE SYLLABUS**

Course Details				
Code	Academic Year			Semester
HUK 460	4			VIII
Title	T	A	L	ECTS
Tax Law	2			3
Language	Turkish			
Level	Undergraduate	X	Graduate	Postgraduate
Department / Program	Law			
Forms of Teaching and Learning	Formal			
Course Type	Compulsory	X	Elective	
Objectives	Understanding the basic concepts of tax law and the tax system, also to gain the ability to resolve tax disputes.			
Content	Tax is important in public revenue. Based on the power of state sovereignty, taxpayers receive taxes on their financial powers to meet public spending. Tax law is basically the law of tax relationship established between state and taxpayer. In addition to creating their own tax liability of this relationship, taxpayers also have many other forms of duty. First, tax law is explained in terms of constitutional foundations, tax relations, financial administration and the tax system. In this context, topics such as the compulsory collection of unpaid taxes, tax offences, tax offences and tax prosecution belong to the topics. In the context of comparative law, it also contains brief information on German tax law.			
Prerequisites	-			
Coordinator	-			
Lecturer(s)	Dr. Z. Ertunç ŞİRİN			
Assistant(s)	Adil Selim SAYIN, Rabia YILMAZ			
Work Placement	-			
Recommended or Required Reading				
Books / Lecture Notes	Muallâ Öncel, Ahmet Kumrulu, Nami Çağan, Cenker Göker: Vergi Hukuku, Ankara 2020. Selim Kaneti, Esra Ekmekci, Gülsen Güneş, Mahmut Kaşıkçı: Vergi Hukuku, İstanbul 2019.			
Other Sources	Oktar, S. Ateş, Vergi Hukuku, Türkmen Kitabevi, İstanbul 2020. Mutluer, Kamil, İşletme Vergiciliği, İBÜ Yayınları, İstanbul 2018.			
Additional Course Material				
Documents	online			
Assignments	online			
Exams				
Course Composition				

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Mathematics und Basic Sciences			%
Engineering			%
Engineering Design			%
Social Sciences			100%
Educational Sciences			%
Natural Sciences			%
Health Sciences			%
Expert Knowledge			%
Assessment			
Activity		Count	Percentage (%)
Midterm Exam		1	40
Quiz			
Assignments			
Attendance			
Recitations			
Projects			
Final Exam		1	60
		Total	100
ECTS Points and Work Load			
Activity	Count	Duration	Work Load (Hours)
Lectures	15	2	30
Self-Study			
Assignments			
Presentation / Seminar Preparation			
Midterm Exam	1	30	30
Recitations			
Laboratory			
Projects			
Final Exam	1	30	30
		Total Work Load	90
		ECTS Points (Total Work Load / 30)	3
Learning Outcomes			
1	Defines and explains the basic concepts and institutions of tax law and tax types.		
2	Explains the differences and similarities between these concepts and institutions and links them together.		
3	Applies abstract legal questions to concrete issues and achieves results.		

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4	Classifies the tax in the Turkish tax system, illustrates and explains the questions.
5	It contains brief information on German tax law, a comparative legal example.

Weekly Content

1	Introduction to tax law, branches of tax law, sources of tax law,
2	Constitutional foundations of tax law, tax relationships,
3	Concepts of tax administration and taxpayers, interpretation of tax law, basic concepts of tax
4	Tax proceedings; tax audit proceedings,
5	The reasons that end the tax liability,
6	Income tax I
7	Income tax II
8	Corporate income tax
9	Midterm Exam
10	Property tax, motor vehicle tax, inheritance tax and value added tax
11	VAT, private consumption tax, banking and insurance taxes and other consumption taxes,
12	Customs and municipal taxes,
13	Enforced collection of taxes,
14	Tax offences,
15	A summary of German tax law as an example of comparative law.

Contribution of Learning Outcomes to Program Objectives (1-5)

	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10
1	5	5	5	5	5	3	3	3	3	4
2	5	5	5	5	4	3	3	3	3	4
3	2	2	5	4	4	3	3	3	3	3
4	5	5	2	2	3	5	5	5	5	5
5	3	4	3	3	3	3	3	3	2	2

Contribution Level 1: Low 2: Low-intermediate 3: Intermediate 4: High 5: Very High

<https://obs.tau.edu.tr/oibs/bologna/index.aspx?lang=en&curOp=showPac&curUnit=02&curSunit=198#>

Compiled by: Arş. Gör. Rabia YILMAZ

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