LAW DEGREE PROGRAM
COURSE SYLLABUS

Course Details					
Code			Academic Year		Semester
HUK460			4		8
Title			LE	TU	LA	ECTS

Title	LE	TU	LA	ECTS
Public Finance and Tax Law	3			3

Language	Turkish					
Level	**Bachelor**	**X**	**Master**		**Ph.D.**	
Program	Law					
Forms of Teaching and Learning	Formal					
Course Type	**Compulsory**	**X**	**Elective**			
Objectives	To provide students with knowledge of national and international legislation related to Public Finance and Tax Law					
Content	Within the scope of the Public Finance and Tax Law course, the basic concepts of public finance and budget law, the revenue pillar of public finance and the legal order of taxes, which constitute the most important item in public revenues; on the other hand, the expenditure pillar of public finance and the realisation process of public expenditures are examined. Budget, preparation of the budget, audit of the budget, the nature of the tax duty, the emergence and termination of tax debt, the consequences of the violation of tax duties, the material and formal rules regarding the resolution of disputes in this field, the tender process followed in the realisation of public expenditures, tender methods, the methods of resolving disputes in this process are the main topics aimed to be examined within the scope of this course.					
Requirements	-					
Coordinator	-					
Lecturer(s)	Dr. Z. Ertunç ŞİRİN					
Assistant(s)	Adil Selim SAYIN, Rabia YILMAZ					
Internship status of course	-					

Recommended or Required Reading	
Books / Scripts	Muallâ Öncel, Ahmet Kumrulu, Nami Çağan, Cenker Göker: Vergi Hukuku, Ankara 2022. Selim Kaneti, Esra Ekmekci, Gülsen Güneş, Mahmut Kaşıkçı: Vergi Hukuku, İstanbul 2021.
Other Sources	Oktar, S. Ateş, Vergi Hukuku, Türkmen Kitabevi, İstanbul 2020.

Additional Course Material	
Documents	online
Assignments	online
Exams	

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Course Composition		
Mathematics und Basic Sciences		%
Engineering		%
Construction Design		%
Social Sciences		100%
Educational Sciences		%
Natural Sciences		%
Health Sciences		%
Special Field		%

Assessment		
	Count	Percentage (%)
Midterm Exam	1	40
Quiz		
Assignments		
Attendance		
Tutorial		
Project		
Final Exam	1	60
Total		100

ECTS Points and Work Load			
	Count	Duration	Work Load (Hours)
Lectures	15	2	30
Self-Study			
Assignments			
Presentation / Seminar Preparation			
Midterm Exam	1	30	30
Tutorial			
Laboratory			
Project			
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 Financial Law and Public Finance.
2	Explains the differences and similarities between these concepts and institutions and links them together.

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3	Applies abstract legal questions to concrete issues and achieves results.
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 Financial Law and Public Finance
2	Income and Expenditure Law, Budget
3	Introduction to tax law, branches of tax law, sources of tax law,
4	Constitutional foundations of tax law, tax relationship, tax administration and taxpayer concepts, interpretation in tax law,
5	Concepts of tax administration and taxpayers, interpretation of tax law, basic concepts of tax
6	Tax proceedings; tax audit proceedings,
7	The reasons that end the tax liability,
8	Income tax and 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. Adil Selim SAYIN
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