

DEPARTMENT OF LAW
COURSE SYLLABUS

Course Details				
Code		Academic Year		Semester
HUK 460		4		8
Title		T	A	L
Public Finance and Tax Law		3		3
Language	Turkish			
Level	Undergraduate	X	Graduate	Postgraduate
Department / 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.			
Course Methods and Techniques	Classical lecture method			
Prerequisites	-			
Coordinator	Dr. Research Assistant Adil Selim SAYIN			
Lecturer(s)	Dr. Z. Ertunç ŞİRİN and Dr. Research Assistant Adil Selim SAYIN			
Assistant(s)	Research Assistant Rabia YILMAZ			
Work Placement	-			
Recommended or Required Reading				
Books / Lecture Notes	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			

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Assignments	online		
Exams			
Course Composition			
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	14	3	42
Self-Study	14	3	42
Assignments			
Presentation / Seminar Preparation			
Midterm Exam	1	2	2
Recitations			
Laboratory			
Projects			
Final Exam	1	2	2
Total Work Load			88
ECTS Points (Total Work Load / 30)			3

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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.
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	Periods, limitations of time, misdemeanors, crimes and disputes in tax law - Midterm Exam
9	Income tax and Corporate income tax
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	Final Exam

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	1	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	1

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: Research Assistant Rabia YILMAZ

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