Course Syllabus

Code - Course Title	**HUK857 - Tax Law**
Course Type	III. YEAR
Laboratory + Practice	3+0
ECTS	**8.0**
Language of Instruction	Türkçe
Course Type	Required Courses
Course Instructor(s)	DOÇ. DR. DOĞAN GÖKBEL, DR. ÖĞR. ÜYESİ ÖZGE MUTLU KÖSE

Mode of Delivery	The mode of delivery of this course is face to face.
Prerequisites	There is no prerequisite or co-requisite for this course.
Courses Recomended	Constitutiuonal Law, Administrative Law, Criminal Law General Principles
Recommended Resources	Vergi Hukuku (Mualla Öncel, Ahmet Kumrulu, Nami Çağan, Cenker Göker)
Work Placement	N/A.

Course Syllabus

Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 1		Introduction and historical development	
Week - 2		Sources of tax law and interpretation of tax rules	
Week - 3		Taxation authority I	
Week - 4		Taxation authority II	
Week - 5		Tax liability	
Week - 6		Taxation procedures I	
Week - 7		Taxation procedures II	
Week - 8		Termination of tax debt I	
Week - 9		Termination of tax debt II	
Week - 10		Securing tax debt	
Week - 11		Remedies in tax disputes I	
Week - 12		Remedies in tax disputes II	
Week - 13		Tax offenses and penalties I	

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Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 14		Tax offenses and penalties I	
Week - 15		Historical development of the Turkish tax system	
Week - 16		Income tax: Subject, taxable event, liability	
Week - 17		Taxation of commercial income	
Week - 18		Taxation of agricultural income	
Week - 19		Taxation of wages and self-employment income	
Week - 20		Taxation of real estate capital income and securities income	
Week - 21		Other gains and revenues	
Week - 22		Assessment of income tax	
Week - 23		Corporate income tax: Subject, taxable event, liability, tax reliefs	
Week - 24		Corporate income tax: Determining the tax base and assessment of tax	
Week - 25		Property tax, valuable residence tax	
Week - 26		Inheritance and transfer tax, motor vehicles tax	
Week - 27		Value added tax, special consumption tax	
Week - 28		Stamp duty and fees	

Learning Outcomes

#	Learning Outcome
1	Presents the fundamentals of tax law.
2	Explains the parties to the taxation process, the rights and duties of the taxpayer, the rules related to the emergence and termination of the tax debt.
3	Explains the regulations on tax crimes and penalties and the resolution of tax disputes.
4	Classifies the taxes in the Turkish tax system and presents their historical development.
5	Explains the taxes levied on income.
6	Explains the fundamental elements of taxes on wealth.
7	Explains the taxes levied on expenditures.

Sustainable Development Goals

No content has been provided.

Course Theme

No content has been provided.

AKTS Workload

Activity	Duration (Hour)	Count	Workload
Teorik Derse Katılım	0	0	0
Sınıf Dışı Çalışma (Ön Hazırlık & Pekiştirme Amaçlı)	0	0	0
Ödevler	0	0	0
Proje - Rapor - Sunum Hazırlama	0	0	0
Ara Sınav Hazırlığı (sınav süresi dahil)	0	0	0
Final Sınavı Hazırlığı (sınav süresi dahil)	0	0	0
Uygulama (Laboratuvar, Müzik/Enstrüman Uygulaması, Atölye/Saha Çalışması vb.)	0	0	0
Staj Uygulaması	0	0	0
		Calculated ECTS	**0**

Assessment Method and Passing Requirements

No content has been provided.