Course Syllabus

Code - Course Title	**MLY530 - Theory of Tax Crime and Penalty**
Course Type	II. SEMESTER
Laboratory + Practice	3+0
ECTS	**6.0**
Language of Instruction	Türkçe
Course Type	Elective Courses
Course Instructor(s)	PROF. DR. MUSTAFA ERKAN ÜYÜMEZ

Mode of Delivery	The mode of delivery of this course is Face to face
Place of Delivery	On Campus
Used Educational Platforms	Face-to-face
Prerequisites	There is no prerequisite or co-requisite for this course.
Courses Recomended	There is no recommended optional programme component for this course.
Recommended Resources	Vergi Kanunları, (2003) Yaklaşım Yayınları; Bayraklı, H.H. (2003) Vergi Ceza Hukuku, Afyon Kocatepe Üniversitesi Yayınları.
Work Placement	N/A
Aims of the Course	The objective is to ensure the timely and proper application of tax laws by examining tax misdemeanors and tax crimes—which are acts contrary to tax legislation—along with the administrative sanctions and judicial penalties applied to them. Within the scope of the course, the legal relationship regarding penalties between the State and taxpayers, which actions constitute a misdemeanor or a crime, the principles of liability regarding these acts, the imposition and adjudication of penalties, and the circumstances that terminate the penal relationship are comprehensively addressed. Through this instructional process, it is aimed to prevent tax losses for the Treasury by encouraging the timely and complete payment of tax liabilities, to secure public revenues that constitute the financial source of public services, and ultimately to realize the public interest.

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Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 1		Introduction to criminal law	
Week - 2		Sanction system	
Week - 3		Characteristics and fundamental principles of criminal law	
Week - 4		The importance of tax criminal law in criminal law	
Week - 5		General view to tax procedures in terms of criminal jurisdiction of tax administration	
Week - 6		Complementary assesment	
Week - 7		Assesment ex-officio	

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Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 8		Tax penalties and legal status	
Week - 9		Differences between tax crimes and misdemeanours	
Week - 10		Liability in tax penal law	
Week - 11		Misdemeanours	
Week - 12		Tax crimes	
Week - 13		Reduction in tax penalties,repetition of tax crimes and misdemeanours.	
Week - 14		End of relation with penalties, payment, dead, prescription, tax amnesty.	

Learning Outcomes

#	Learning Outcome
1	analyses the basic concepts and principles regarding criminal law and tax penal law
2	analyses the tax crime, tax fault, tax penal and application rules and regulations of the Tax Penal Law
3	explains the reasons that end tax penalties and evaluates tax penal system

Sustainable Development Goals

✓ Peace, Justice and Strong Institutions

Course Theme

✓ Law, Ethics and Regulations

AKTS Workload

Activity	Duration (Hour)	Count	Workload
Teorik Derse Katılım	3.00	10	30
Sınıf Dışı Çalışma (Ön Hazırlık & Pekiştirme Amaçlı)	3.00	10	30
Ödevler	7.00	10	70
Proje - Rapor - Sunum Hazırlama	0.00	0	0
Ara Sınav Hazırlığı (sınav süresi dahil)	5.00	2	10
Final Sınavı Hazırlığı (sınav süresi dahil)	5.00	2	10
Uygulama (Laboratuvar, Müzik/Enstrüman Uygulaması, Atölye/Saha Çalışması vb.)	0.00	0	0
Staj Uygulaması	0.00	0	0
		Calculated ECTS	**6.0**

Assessment Method and Passing Requirements

✓ Open-Ended Test ✓ Performance Assessment (Individual/Panel-Based) ✓ Project ✓ Presentation