Course Syllabus

Code - Course Title	**MLY541 - Basic Concepts and Principles in Tax Law**
Course Type	I. 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
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	Kızılot, Ş ve diğerleri. (2008). Vergi Hukuku, Yaklaşım Yayıncılık, Ankara.
Work Placement	N/A

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Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 1		The emergence and the development of tax law and the relations of tax law with other law branches.	
Week - 2		Sub branches of tax law.	
Week - 3		Legal sources of tax law.	
Week - 4		The application of tax law.	
Week - 5		Coming into effect of tax law.	
Week - 6		Interpretation in tax law.	
Week - 7		Taxation power.	
Week - 8		Tax liability and area of responsibility.	
Week - 9		Legal capacity in tax law.	
Week - 10		Representative authority in tax law.	
Week - 11		Obligations of taxpayer.	
Week - 12		Taxpayer's rights.	
Week - 13		Tax administration.	

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Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 14		Tax investigation.	

Learning Outcomes

#	Learning Outcome
1	explain basic principles of tax law
2	apply tax acts to tax cases.
3	evaluate the difference between tax liability and responsibility and analyse the structure of tax administration

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.