Course Syllabus

Code - Course Title	**MLY545 - Basic Principles of Tax Law**
Course Type	I. SEMESTER
Laboratory + Practice	3+0
ECTS	**6.0**
Language of Instruction	Türkçe
Course Type	Elective Courses
Course Instructor(s)	DOÇ. DR. MELTEM İRTEŞ GÜLŞEN

Mode of Delivery	Face to face
Prerequisites	There are no prerequisites for this course or equivalent conditions.
Courses Recomended	There are no prerequisites for this course or equivalent conditions.
Work Placement	None

Course Syllabus

Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 1		Definition and Content of Tax System	
Week - 2		Definition and Scope of Tax Law	
Week - 3		Sources of Tax Law and Constitutional Principles of Taxation	
Week - 4		Application of Tax Laws in terms of Place, Time and Meaning	
Week - 5		Taxation Authority	
Week - 6		Parties in the Taxation Relationship: Tax Administration, Taxpayer and Responsible	
Week - 7		Taxpayer's Rights and Duties	
Week - 8		Taxation Process; The Event Generating the Tax, Tax Assessment, Notification, Accrual, Collection of Tax	
Week - 9		Tax Administration's Inspection of Taxpayers and Time Limits in Tax Law	
Week - 10		Termination of Tax Debt and Reasons	
Week - 11		Tax Crimes and Penalties	
Week - 12		Administrative Resolution of Tax Disputes	
Week - 13		Tax Judiciary; Application Procedures to Judicial Decisions; Appeal and Appeal	
Week - 14		Security Measures for Tax and Public Receivables	

Learning Outcomes

#	Learning Outcome
1	Learns the basic concepts of tax law and the functioning of tax systems. Learns the place of tax law in the general legal system and its relationship with other laws and fields. Learns how the taxation authority is used, the parties of the tax, tax penalty and judgment. Have knowledge about the disputes arising in taxation and their solutions. Interpret the tax legislation and reach a final decision.

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.