## Course Syllabus

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| **Code - Course Title** | **MLY554 - Tax Offenses and Misdemeanors** |
| **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 |

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| **Mode of Delivery** | The mode of delivery of this course is distance education. |
| **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 |

## Course Syllabus

| 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 | |
| **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. | |

## Course Syllabus

| Weeks | Learning Outcomes | Topics | Teaching Methods |
|---|---|---|---|
| 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

*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.*