Course Syllabus

Code - Course Title	**MLY633 - Taxation Issues in Constitutional Court Decisions**
Course Type	I. SEMESTER
Laboratory + Practice	3+0
ECTS	**7.5**
Language of Instruction	Türkçe
Course Type	Elective Courses
Course Instructor(s)	DOÇ. DR. MELTEM İRTEŞ GÜLŞEN

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	Gerek, Ş ve A. R. Aydın. (2005). Anayasa Yargısı ve Vergi Hukuku, Seçkin Yayıncılık, Ankara.
Work Placement	N/A

Course Syllabus

Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 1		The relations of tax law with constitutional law	
Week - 2		Taxing authority and tax duty	
Week - 3		The principle of equality	
Week - 4		The legality principle of taxes	
Week - 5		Taxing authority of the council of ministers	
Week - 6		Taxing authority of Ministry of Finance	
Week - 7		The principle of the state of law and taxation	
Week - 8		Principle of social state and taxation	
Week - 9		Tax penalties in decisions of Constitutional Court	
Week - 10		Tax enforcement procedures in decisions of Constitutional Court	
Week - 11		Obligations of taxpayer	
Week - 12		Taxpayer's rights	
Week - 13		Tax administration	

Course Syllabus

Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 14		Tax investigation	

Learning Outcomes

#	Learning Outcome
1	explain basic principles of tax law.
2	apply tax laws 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.