**Content**

| Course Code | Course Name | Semester | Theory | Practice | Lab | Credit | ECTS |
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| G372 | Tax Law | 6 | 3 | 0 | 0 | 3 | 3 |

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| Prerequisites | |
| Admission Requirements | |

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| Language of Instruction | Turkish |
| Course Type | Compulsory |
| Course Level | Bachelor Degree |
| Objective | The objective of this course is to teach the fundamental principles of tax law and turkish tax system. |
| Content | Introduction and history, authority of tax regulation, tax payer's rights, turkish tax system, income tax, company taxatioin, vat, excises |
| References | Öncel,M.& Kumrulu,A & Çağan, N. (2013) Vergi Hukuku, Ankara, Turhan Kitabevi (2013) |

**Theory Topics**

| Week | Weekly Contents |
|---|---|
| 1 | Tax and Related Concepts with Taxation |
| 2 | Sources of Tax Law and Implementation of Tax Law In Terms of Place and Time |
| 3 | Constitutional Principles of Tax Law |
| 4 | Proof and Interpretation in Tax Law, Principle of Substance Over Form and Principle Of Ex Officio Jurisdiction |
| 5 | Stages of Tax Debt – Tax Claim Relation |
| 6 | Tax Audit Of Tax Payers |
| 7 | Tax Fraud Crimes |
| 8 | Tax Crimes; Breach of Tax Privacy, Practicing of Tax Payers Individual Transactions and Tax Misdemeanor |
| 9 | Administrative Resolutions of Tax Disputes |
| 10 | Tax Jurisdiction |
| 11 | Taxpayers Individual Application to European Court of Human Rights In Relation to Tax Matters |
| 12 | Basic Principles of Collection Procedures of Public Receivables |
| 13 | Basic Principles of Income Taxes |
| 14 | Basic Principles of Expenditures Taxes and Wealth Taxes |