

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
HUK353	Tax Law I	5	3	0	0	3	3

Prerequisites

Admission Requirements

Language of Instruction Turkish

Course Type Compulsory

Course Level Bachelor Degree

Objective The objective of this course is to teach general principles of tax law and tax procedure

Content Introduction and historical development; Sources of tax law and interpretation of tax law provisions, Taxation power, Tax liability, Rights and liabilities of the taxpayer, Taxation procedures, Protection of tax receivable, Extinction of tax liability, Tax offences and penalties, Resolution of tax disputes

References Öncel, M. & Kumrulu, A. & Çağan, N. (2010) Vergi Hukuku, Ankara

Theory Topics

Week

Weekly Contents

- 1 Introduction and historical development; Sources of tax law and interpretation of tax law provisions
- 2 Taxation power
- 3 Tax liability
- 4 Rights and liabilities of the taxpayer
- 5 Taxation procedures I
- 6 Taxation procedures II
- 7 Protection of tax receivable
- 8 Extinction of tax liability
- 9 Midterm exam
- 10 Tax offences and penalties I
- 11 Tax offences and penalties II
- 12 Tax offences and penalties III
- 13 Resolution of tax disputes I
- 14 Resolution of tax disputes II