

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
G372	Tax Law	6	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 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 taxation, 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