Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
HUK353	Tax Law I	5	2	0	0	2	2

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	

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