

TAX JURISDICTION LAW

1	Course Title:	TAX JURISDICTION LAW	
2	Course Code:	MAL4403	
3	Type of Course:	Optional	
4	Level of Course:	First Cycle	
5	Year of Study:	4	
6	Semester:	7	
7	ECTS Credits Allocated:	5.00	
8	Theoretical (hour/week):	3.00	
9	Practice (hour/week):	0.00	
10	Laboratory (hour/week):	0	
11	Prerequisites:	None	
12	Language:	Turkish	
13	Mode of Delivery:	Face to face	
14	Course Coordinator:	Prof. Dr. Mehmet YÜCE	
15	Course Lecturers:	Yok	
16	Contact information of the Course Coordinator:	Bursa Uludağ Üniversitesi İİBF Maliye Bölümü Görükle Kampüsü Nilüfer/BURSA myuce@uludag.edu.tr. 0224 294 10 91	
17	Website:		
18	Objective of the Course:	Providing and understanding of the situation which Turkey's tax disputes and tax jurisdiction, gaining to knowledge and skills on this issue, to gain the ability to interpret about Tax Judgement System and tax dispute recourse of judicial remedy	
19	Contribution of the Course to Professional Development:	It aims to contribute to the professional competence of students by improving their professional skills related to taxation.	
20	Learning Outcomes:		
		1	To be able to explain of basic properties and lawsuit's concept of Turkish Justice System
		2	To be able to evaluate of judicial organ's duties
		3	To be able to explain and analyze of tax lawsuit process
		4	To be able to explain and analyze of tax lawsuit process
		5	To be able to explain and compare with ordinary and extraordinary law ways
		6	To be able to determine and calculate the deadlines of the tax judgement
		7	To be able to evaluate of argument and evidence system in tax judgment
		8	
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		10	
21	Course Content:		
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Week	Theoretical	Practice	
1	Turkish Justice System: Concept of judgement, judicial organ and function; Justice System in Turkey		

2	The main principles about judgement; the prevailing principles of tax lawsuit			
3	Conception, scope and function of tax judgment and development in Turkey			
4	Peaceful solution of tax disputes and followed process			
5	Subject and scope of tax judgment, administrative procedures and administrative sanctions, judicial review			
6	Subject and scope of tax case; sides in tax lawsuit; task and authorization in law court;			
7	Opening the tax law suit; petition of law suit; the results of the opening tax case (MIDTERM EXAM)			
8	investigate of the petition in tax court; judgement and court trial; inspection of files and the decide			
9	Special cases in the tax case; waive, the spooler problem, to participate in the case, combining of the case and consolidation of legal action			
10	Ordinary Law Ways: Contention of unconstitutionality, appeal way, correction the decision			
11	Extraordinary Law Ways: Cancellation to law efficacy, repeated of judgement, other ways			
12	Term of litigation: stopping and extend reason			
Activites		Number	Duration (hour)	Total Work Load (hour)
Theoretical	10 ordinary situation	14	3.00	42.00
14	Evidence of tax judgement and types of			
Practicals/Labs		0	0.00	0.00
Self study and preperation		14	3.00	42.00
20	Textbooks, References and/or Other	4		
Homeworks		0	0.00	0.00
Projects	2 Mehmet Yüce, Mali Yargılama Hukuku, 2. Baskı, Bursa: Ekin Basım Yayınevi, 2016	2	0.00	0.00
Field Studies		0	0.00	0.00
Midterm exams		Ekin Basım Yayınevi, 2017	20.00	20.00
Others		4 Mehmet Yüce, Anayasa Mahkemesi ve AYM Kararları	10.00	10.00
Final Exams		Bursa: Ekin Yayınevi, 2018	30.00	30.00
Total Work Load		5 Mehmet Yüce, Ali Celikkaya, Gümrük Uyummazlıkları ve		144.00
Total work load/ 30 hr		6 Mehmet Yüce, Vergi Kaçakçılığı Suçu ve Yargılama Usulü 1 Baskı, Ankara: Adalet Kitabevi, 2018		180.00
ECTS Credit of the Course				5.00
		Ankara: Yetkin Yayınları, 2017.		
		8. Şükrü Kızılot, Vergi İhtilafları ve Çözüm Yolları, Ankara: Yaklaşım Yayınları, 2011.		
23	Assesment			
TERM LEARNING ACTIVITIES		NUMBE R	WEIGHT	
Midterm Exam		1	40.00	
Quiz		0	0.00	
Home work-project		1	10.00	
Final Exam		1	50.00	
Total		3	100.00	
Contribution of Term (Year) Learning Activities to Success Grade			50.00	

Contribution of Final Exam to Success Grade	50.00
Total	100.00
Measurement and Evaluation Techniques Used in the Course	Measurement and evaluation are made with multiple choice test questions, right-wrong questions, completion questions, short-answer written questions and small calculation questions.
24	ECTS / WORK LOAD TABLE

25	CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS															
	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ10	PQ11	PQ12	PQ13	PQ14	PQ15	PQ16
ÖK1	3	4	4	3	4	2	3	3	3	4	3	4	3	3	0	0
ÖK2	4	3	3	3	2	4	2	4	3	4	3	2	4	3	0	0
ÖK3	3	4	2	4	3	3	3	4	2	4	3	4	3	2	0	0
ÖK4	2	4	3	3	4	2	4	2	4	3	3	4	3	2	0	0
ÖK5	2	4	3	3	3	2	4	4	3	3	2	3	4	2	0	0
ÖK6	3	4	3	2	4	3	3	4	2	3	4	4	3	3	0	0
ÖK7	2	4	3	3	3	2	3	4	2	3	4	2	2	3	0	0
LO: Learning Objectives PQ: Program Qualifications																
Contribution Level:	1 very low			2 low			3 Medium			4 High			5 Very High			