

# FUNDAMENTALS OF TAX LAW

1	Course Title:	FUNDAMENTALS OF TAX LAW
2	Course Code:	MLY6101
3	Type of Course:	Compulsory
4	Level of Course:	Third Cycle
5	Year of Study:	1
6	Semester:	1
7	ECTS Credits Allocated:	7.00
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. ADNAN GERÇEK
15	Course Lecturers:	Prof.Dr. Adnan Gerçek
16	Contact information of the Course Coordinator:	Bursa Uludağ Üniversitesi İİBF Maliye Bölümü Görükle Kampüsü, Nilüfer/BURSA E-posta: agercek@uludag.edu.tr Telefon: 0224 294 10 72
17	Website:	
18	Objective of the Course:	Gaining knowledge and skills related constitutional foundations of tax law, equipping ability to interpret constitutional principles of taxation, gaining to discern about using, interpretation and application of taxation power
19	Contribution of the Course to Professional Development:	It contributes to the students' ability to evaluate the basic principles of tax law and to interpret and use them.
20	Learning Outcomes:	
	1	To be able to evaluate legal and constitutional foundations of taxation
	2	To be able to explain constitutional principles of tax comparatively
	3	To be able to analyze taxation principles by decisions of the Constitutional Court and ECHR
	4	To be able to interpret features of administrative discretion in taxation
	5	To be able to explain and analyze the discretion power of tax administration in regulatory and individual act
	6	To be able to interpret discretion disabilities in tax law, and responsibilities of administration and officers
	7	To be able to evaluate and draw a conclusions from principles in implementation of tax acts
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21	Course Content:	
	<b>Course Content:</b>	
Week	Theoretical	Practice

1	Legal and constitutional foundations of taxation: Rule of law and tax law	
2	Taxation power and its relationship with democracy: Principle of legitimate expectation and protection of fundamental rights and freedoms	
3	Constitutional principles of tax law: Generality, Principle of equality, Principle of fair and balanced distribution of tax burden	
4	Evaluation constitutional principles of tax law: Principle of ability to pay, and its reflections	
5	Evaluation constitutional principles of tax law: Principle of legality and its exceptions	
6	Evaluation taxation principles by decisions of the Turkish Constitutional Court	
7	Evaluation reflections of taxation principles to tax law by decisions of ECHR	
8	Using administrative regulation and discretion in taxation area	
9	Evaluation of limits of administrative discretion in taxation area	
10	Discretion power of tax administration in regulatory act and individual act in tax law area	
11	Discretion disabilities in tax law, and responsibilities of administration and officers	

Activites		Number	Duration (hour)	Total Work Load (hour)
Theoretical	Execution of tax law in terms of meaning:	14	3.00	42.00
Practicals/Labs		0	0.00	0.00
Self study and preperation		14	4.00	56.00
Homeworks		3	20.00	60.00
Projects		2	0.00	0.00
Field Studies		0	0.00	0.00
Midterm exams		1	0.00	0.00
Others		0	0.00	0.00
Final Exams		5	50.00	50.00
Total Work Load				208.00
Total work load/ 30 hr				7.00
ECTS Credit of the Course				7.00

	Ankara: Turhan Kitabevi, 2002. 8. Adnan Gerçek, "Vergi Hukuku Alanındaki Takdir Yetkisinin Kullanılmasında İdarenin ve Memurun Sorumluluğu", UÜ İİBF Dergisi, 2010. 9. Adnan Gerçek ve diğerleri, "Vergilemenin Anayasal Temellerinin Çeşitli Ülkeler Açısından Karşılaştırılması ve Türkiye İçin Çıkarımlar", AÜHFD, Cilt 61, No: 1, 2014.
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23	Assesment		
TERM LEARNING ACTIVITIES		NUMBE R	WEIGHT
Midterm Exam		0	0.00
Quiz		0	0.00
Home work-project		0	0.00
Final Exam		1	100.00

Total	1	100.00
Contribution of Term (Year) Learning Activities to Success Grade	0.00	
Contribution of Final Exam to Success Grade	100.00	
Total	100.00	
Measurement and Evaluation Techniques Used in the Course	Measurement and evaluation are done with homework preparation and presentation and classical questions.	
<b>24</b>	<b>ECTS / WORK LOAD TABLE</b>	

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