

TAX PENALTY LAW

1	Course Title:	TAX PENALTY LAW	
2	Course Code:	MLY4401	
3	Type of Course:	Compulsory	
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. ADNAN GERÇEK	
15	Course Lecturers:	Prof.Dr. Doğan Şenyüz 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:	To understand tax blame and crime rules in Turkish Law System and to gain skills to analysis based on discerning in that may experience problems in practice accordance with the methodology of law	
19	Contribution of the Course to Professional Development:	It helps students to evaluate and calculate the penalties for tax misdemeanors and also to understand the process of penalizing tax crimes.	
20	Learning Outcomes:		
		1	To be able to distinguish definition and properties of blame and crime
		2	To be able to explain types and nature of tax blames comparatively
		3	To be able to detect and calculate of tax blames penalties
		4	To be able to explain reasons that abate penalties of tax blame
		5	To be able to explain types and nature of tax crimes comparatively
		6	To be able to detect and interpret of tax crimes penalties
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21	Course Content:		
		Course Content:	
Week	Theoretical	Practice	

1	Concept of blame and crime generally. Difference between blames and crimes. Scope of tax penalty law	
2	Basic nature of tax blames; Component of tax blames; Capacity of tax, Perpetrator and penalty capacity	
3	Exposing tax blames; Component of to fine and conclusions; Tax loose blame and penalty	
4	Analysis of component general irregularity and penalty	
5	Analysis of component special irregularity: Irregularities related record and document order	
6	Analysis of component special irregularity: other irregularities. Penalty of special irregularity	
7	Combination, participating and repetition in tax blames. Participating situations in tax blames; Circumstances of repetition	
8	Reasons that abate tax blame and penalties: Death, Cancellation, Misdoing, tax offence allowance, act of providence	
9	Reasons that abate tax blame and penalties: Defect affair, Compunction, Accordance	
10	General explanation and rules about tax crimes and penalty; Procedure of punishment in crimes	
11	Perpetrator in tax crimes and crimination ability; Restriction circumstance of penalty capacity	
12	Types of tax crimes: Evasion, Violation of tax confidence, Making private business of taxpayers, Attack to dignity and glory	
13	Combination, participation and repetition in tax crimes: Combination of crimes and combination of penalties; repetition and types, participation and types	
14	Cases that abate penalty at tax crimes: Execution; Death; Amnesty; Postponement; Prescription etc.	

22	Textbooks, References and/or Other Materials:	<p>1. Doğan Şenyüz, Vergi Ceza Hukuku, 11. baskı, Bursa: Ekin Basım Yayın Dağıtım, 2020.</p> <p>2. Yusuf Karakoç, Vergi Ceza Hukuku, 2. baskı, Ankara: Yetkin Yayınları, 2019.</p> <p>3. M. Kamil Mutluer, N. Nilay Dayanç Kuzeyli, Vergi Ceza Hukuku, İstanbul: İstanbul Bilgi Üniversitesi Yayınları, 2019.</p> <p>4. Mustafa Özen, Vergi Suçları ve Kabahatleri, Ankara: Adalet Yayınevi, 2020.</p> <p>5. Bahri Öztürk ve Funda Başaran Yavaşlar, Vergi Kabahat ve Suçları Tasarısı, Ankara: Seçkin Yayıncılık, 2020.</p>
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23	Assesment	
TERM LEARNING ACTIVITIES		
	NUMBE R	WEIGHT
Midterm Exam	1	40.00
Quiz	0	0.00
Home work-project	0	0.00
Final Exam	1	60.00
Total	2	100.00

Contribution of Term (Year) Learning Activities to Success Grade	40.00
Contribution of Final Exam to Success Grade	60.00
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 calculation questions.

24	ECTS / WORK LOAD TABLE
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Activites	Number	Duration (hour)	Total Work Load (hour)
Theoretical	14	3.00	42.00
Practicals/Labs	0	0.00	0.00
Self study and preperation	14	3.00	42.00
Homeworks	0	0.00	0.00
Projects	0	0.00	0.00
Field Studies	0	0.00	0.00
Midterm exams	1	25.00	25.00
Others	0	0.00	0.00
Final Exams	1	40.00	40.00
Total Work Load			149.00
Total work load/ 30 hr			4.97
ECTS Credit of the Course			5.00

25	CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS															
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	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ10	PQ11	PQ12	PQ13	PQ14	PQ15	PQ16
ÖK1	5	4	2	3	5	4	2	5	3	3	0	0	0	0	0	0
ÖK2	4	2	3	3	4	4	3	4	2	4	0	0	0	0	0	0
ÖK3	4	3	4	5	4	4	3	5	3	4	0	0	0	0	0	0
ÖK4	3	4	3	3	5	5	3	5	4	3	0	0	0	0	0	0
ÖK5	4	3	4	3	5	5	4	4	3	4	0	0	0	0	0	0
ÖK6	4	5	3	4	5	5	3	5	4	3	0	0	0	0	0	0

LO: Learning Objectives PQ: Program Qualifications

Contribution Level:	1 very low	2 low	3 Medium	4 High	5 Very High
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