TAX LAW

1	Course Title:	TAX LAW
2	Course Code:	MVUZ205
3	Type of Course:	Compulsory
4	Level of Course:	Short Cycle
5	Year of Study:	2
6	Semester:	3
7	ECTS Credits Allocated:	4.00
8	Theoretical (hour/week):	3.00
9	Practice (hour/week):	0.00
10	Laboratory (hour/week):	0
11	Prerequisites:	--
12	Language:	Turkish
13	Mode of Delivery:	Face to face
14	Course Coordinator:	Öğr.Gör. VAHAP YILDIRIM
15	Course Lecturers:	
16	Contact information of the Course Coordinator:	vyildirim@uludag.edu.tr
17	Website:	
18	Objective of the Course:	Basic terms of taxation, taxation process and periods, irregularities of rights and duties of tax payer, realizing of these solution ways, following up the tax debts and penalties, structure of tax administration are purposed to examine by students
19	Contribution of the Course to Professional Development:	
20	Learning Outcomes:	

	1	To define tax ,subject of tax law, to explain its place in the legal system
	2	To classify the laws, Explain the relationship between tax law and other branches , Examine the tax law resources
	3	To explain tax payer,differences between tax responsible and tax payer, to explain responsibility situations
	4	To explain Subject of taxation ,to explain the process of assessment of tax forms and taxation.
	5	To examine the periods in the tax law , to classify the periods and to examine the results
	6	To have general information about the structure of tax administration and the importance of tax audit
	7	To Examine the concept of tax crimes and tax penalty to explain tax crimes and penalties
	8	To explain The criminal responsibility of natural and legal persons on the tax penalties and forms of disappearance sort of penalties
	9	To explain Tax disputes through administrative and judicial remedies, tax court , regional administration, to explain process of state council.
	10	
21	Course Content:	

	Course Content:	
Week	**Theoretical**	**Practice**
1	Definition of tax, Subjectand scope of tax law ,it's place in the legal system.	
2	Classifying the laws,private laws, public laws,independence of taxation law, Relationship between tax law and other branches,resources of tax law	
3	to determine Taxpayer, definition of taxpayer, conditions of liability, duties of the taxpayer tax responsible, Differences between the Tax responsible and a taxpayer,state of responsibility for tax law	
4	Subjest of law, The occurance that caused taxation, exemptions-exceptions, assessment of tax,tax basis,tax table and rates	
5	imposition types, imposition based on the Declaration, unilateral imposition of tax , Imposition by tax administration	
6	Tax notification,the subject of notification,persons to be notified, The content and shape of the notification,tax assessment,assessment types	
7	Collection of the tax,payment time of the tax , payment types, Reasons for the termination of the tax debt ,types of Error and fixing ways	

Activites		Number	Duration (hour)	Total Work Load (hour)
Theoretical	period,administrative periods, Judicial periods, calculating the periods, The factors	14	3.00	42.00
Practicals/Labs		0	0.00	0.00
Self study	prolongation of the periodi,Force Majoure, difficult situations death	14	4.00	56.00
Homeworks		0	0.00	0.00
Projects	ways of tax auditing, Rules to obey in tax auditing, Authorized persons to examine and	0	0.00	0.00
Field Studies		0	0.00	0.00
Midterm exams	searching time	1	1.00	1.00
Others		2	10.00	20.00
Final Exams	crimes and penalties in Turkey, Crime of tax loss, penalty of tax loss,irregularity crimes	1	1.00	1.00
Total Work Load				121.00
Total work load/ 30 hr	fıraş,smuggling crimes and penalties			4.00
12	Criminal liability of tax ,natural persons'			
ECTS Credit of the Course				4.00

Week	Theoretical	Practice
	liability of tax,combination on crimes,repetation, privity, encouragement, ways to eliminate the penalties	
13	Administrative solution ways on tax disputes , fixing the errors on taxes , reconciliation Solution with judicial remedy, tax court, regional administrative court	
14	Process of tax trial,to open a tax case, term of litigation,notifucation and response, Settlement of lawsuits, legal remedy	

22	Textbooks, References and/or Other Materials:	D.ŞENYÜZ / M.YÜCE /A.GERÇEK-VERGİ HUKUKU EKİN YAYINEVİ 2012

23	Assesment

TERM LEARNING ACTIVITIES	NUMBER	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		

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	0	0	2	0	0	0	0	0	2	0	0	1	0	0	0	0
ÖK2	0	0	2	0	0	0	0	0	2	0	0	1	0	0	0	0
ÖK3	0	0	3	0	0	0	0	0	2	0	0	1	0	0	0	0
ÖK4	0	0	3	0	0	0	0	0	2	0	0	1	0	0	0	0
ÖK5	0	0	2	0	0	0	0	0	2	0	0	1	0	0	0	0
ÖK6	0	0	3	0	0	0	0	0	1	0	0	1	0	0	0	0
ÖK7	0	0	3	0	0	0	0	0	3	0	0	1	0	0	0	0
ÖK8	0	0	3	0	0	0	0	0	3	0	0	1	0	0	0	0
ÖK9	0	0	0	0	0	0	0	0	0	0	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