

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:	Prof.Dr. Mehmet YÜCE Doç.Dr. Adnan GERÇEK	
16	Contact information of the Course Coordinator:	Uludağ Üniversitesi İİBF Maliye Bölümü mpyuce@yahoo.com 0224 294 10 12	
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:		
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
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21	Course Content:		
		Course Content:	
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 of the terms of litigations	
13	Proof and burden of proof in tax justice; proof of the ordinary situation and proof of contrary to ordinary situation	
14	Evidence of tax judgement and types of evidence; collection of evidence in tax justice	
22	Textbooks, References and/or Other Materials:	<p>1. Mehmet Yüce, Türk Vergi Yargısı, Bursa: Ekin Yayınevi, 2012</p> <p>2. Şükrü Kızılot, Vergi İhtilafları ve Çözüm Yolları, Ankara: Yaklaşım Yayınları, 2011</p> <p>3. Yusuf Karakoç, Vergi Yargılaması Hukuku, Ankara: Yetkin Yayınları, 2007</p> <p>4. Mehmet Yüce, Mali Yargılama Hukuku, Bursa: Ekin Yayınevi, 2014.</p> <p>5. Mehmet Yüce, Vergi Dava Rehberi, Ekin Yayınevi, 2014.</p>
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

24 ECTS / WORK LOAD TABLE

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	20.00	20.00
Others	1	20.00	20.00
Final Exams	1	30.00	30.00
Total Work Load			174.00
Total work load/ 30 hr			5.13
ECTS Credit of the Course			5.00

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	5	4	2	2	5	4	2	5	3	3	0	0	0	0	0	0
ÖK2	4	2	3	2	4	4	3	4	2	2	0	0	0	0	0	0
ÖK3	4	2	2	2	4	4	2	5	3	2	0	0	0	0	0	0
ÖK4	3	3	2	2	5	5	3	5	2	3	0	0	0	0	0	0
ÖK5	4	3	2	2	5	5	2	4	3	2	0	0	0	0	0	0
ÖK6	4	2	3	2	5	5	2	5	2	2	0	0	0	0	0	0
ÖK7	4	3	2	2	5	5	3	4	2	3	0	0	0	0	0	0

LO: Learning Objectives PQ: Program Qualifications

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