

# TAX LAW

<b>1</b>	Course Title:	TAX LAW	
<b>2</b>	Course Code:	HUK3046	
<b>3</b>	Type of Course:	Compulsory	
<b>4</b>	Level of Course:	First Cycle	
<b>5</b>	Year of Study:	3	
<b>6</b>	Semester:	0	
<b>7</b>	ECTS Credits Allocated:	6.00	
<b>8</b>	Theoretical (hour/week):	3.00	
<b>9</b>	Practice (hour/week):	0.00	
<b>10</b>	Laboratory (hour/week):	0	
<b>11</b>	Prerequisites:	None	
<b>12</b>	Language:	Turkish	
<b>13</b>	Mode of Delivery:	Face to face	
<b>14</b>	Course Coordinator:	Doç. Dr. GÜLŞEN GEDİK	
<b>15</b>	Course Lecturers:	Doç. Dr. Gülşen GEDİK	
<b>16</b>	Contact information of the Course Coordinator:	gulsengedik@uludag.edu.tr Uludağ Üniversitesi Hukuk Fakültesi Gemlik/BURSA 0224-5138003	
<b>17</b>	Website:		
<b>18</b>	Objective of the Course:	To be able to teach tax law concepts and rules to students.	
<b>19</b>	Contribution of the Course to Professional Development:	Providing information about the legislation in the fields of general tax law and special tax law, the detection of illegality and the application of the dispute resolution methods	
<b>20</b>	Learning Outcomes:		
		<b>1</b>	To be able to learn the primary and secondary sources of tax law
		<b>2</b>	To be able to learn relation of Tax Law with other branches of law
		<b>3</b>	To be able to learn Constitutional Taxation Principles and taxpayers' right
		<b>4</b>	To be able to identify differences between taxpayer and tax responsible
		<b>5</b>	To be able to have detailed information on the taxation process; notification, levy and collection stages of the taxation process
		<b>6</b>	To be able to have detailed information about tax crimes and penalties
		<b>7</b>	To be able to have detailed information about Income tax, Corporate income tax and other tax types.
		<b>8</b>	To be able to have detailed information about resolution of tax conflicts
		<b>9</b>	To be able to have detailed information about international tax law concepts and current affairs
		<b>10</b>	To be able to have detailed information about collection public receivables
<b>21</b>	Course Content:		
<b>Course Content</b>			
Theoretical		Practice	

The meaning and subject of tax law, its sources, the application of tax laws, the subjects of the taxation, the subject, the tax incentive, the exemptions and deductions, the tax exemption, the exemptions and discounts, the tax base, the tax base, organization of tax administrations, tax crimes and penalties, tax disputes and tax judgments are covered in the course. In addition, tax types included in Turkish tax legislation are explained in detail.

<b>22</b>	Textbooks, References and/or Other Materials:	T.C. Anayasası Gelir Vergisi Kanunu Kurumlar Vergisi Kanunu Diğer Vergi Kanunları Nihal Saban-Vergi Hukuku Doğan Şenyüz, Adnan Gerçek, Mehmet Yüce-Vergi Hukuku (Genel Hükümler) Doğan Şenyüz, Adnan Gerçek, Mehmet Yüce-Türk Vergi Sistemi Yusuf Karakoç-Genel Vergi Hukuku
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<b>23</b>	Assesment
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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	Midterm and final exams will be held on the dates specified in the academic calendar.	

<b>24</b>	<b>ECTS / WORK LOAD TABLE</b>
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Activites	Number	Duration (hour)	Total Work Load (hour)
Theoretical	28	3.00	84.00
Practicals/Labs	0	0.00	0.00
Self study and preperation	0	0.00	0.00
Homeworks	0	0.00	0.00
Projects	0	0.00	0.00
Field Studies	0	0.00	0.00
Midterm exams	1	36.00	36.00
Others	0	0.00	0.00
Final Exams	1	60.00	60.00
Total Work Load			216.00
Total work load/ 30 hr			6.00
ECTS Credit of the Course			6.00

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	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
ÖK2	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
ÖK3	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
ÖK4	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
ÖK5	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
ÖK6	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
ÖK7	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
ÖK8	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
ÖK9	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0
ÖK10	5	5	5	5	5	5	5	5	5	5	5	5	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>			