

**COURSE RECORD**

Code	<b>BA 409</b>
Name	<b>Tax Law and Turkish Tax System</b>
Hour per week	3 (3+0)
Credit	3
ECTS	5
Level/Year	Undergraduate / 4
Semester	Fall
Type	Elective
Prerequisites	
Description	This course focuses on the conception and the scope of tax law and rules applied in Turkey. This course covers the fundamental of the sources of tax law; the application of tax law; taxation process; tax offenses and penalties; tax trial law themes. This course aims at explaining the general structure of Turkish Tax System by giving information about income, expenditure and wealth taxes and to gain skills at analyzing of tax problems in practice.
Objectives	Establish a base regarding the general structure of Turkish tax system. Introduce students tax law and rules applied in Turkey. Help students gain skills at analyzing of tax problems in practice.
Learning Outcomes	<i>By the end of the course, the student will be able to</i> LO1. Recognize tax law and rules applied in Turkey. LO2. Explain application process of tax law applied in Turkey. LO3. Compare application processes of different taxes such as income, expenditure, and wealth. LO4. Interpret tax law-related problems faced in practice.

**CONTRIBUTION TO PROGRAMME OUTCOMES\***

	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010
L01	2	1	3	0	4	2	5	2	4	1
L02	3	1	3	0	3	2	5	2	4	1
L03	2	1	3	0	4	2	5	2	4	1
L04	4	3	3	0	5	2	5	2	4	1

\* Contribution Level: 0: None, 1: Very Low, 2: Low, 3: Medium, 4: High, 5: Very High

**COURSE CONTENT DETAILS**

Topics	Outcomes
Basic Concepts and Principles of Tax Law	L01
Application Process of Tax Law	L02, L03
Tax Offenses and Penalties	L01, L02, L03, L04
Income, Expenditure, and Wealth Tax	L01, L03
Tax Problems in Practice	L02, L04

**DERS BİLGİLERİ**

Kodu	<b>BA 409</b>
İsmi	<b>Vergi Hukuku ve Türk Vergi Sistemi</b>
Haftalık Saati	3 (3+0)
Kredi	3
AKTS	5
Seviye/Yıl	Lisans / 4
Dönem	Güz
Dersin Dili	İngilizce
Tip	Seçmeli
Ön Şart	
İçerik	Bu ders vergi hukuku ve Türkiye’de uygulanan kuralların kapsamı ve kavramını açıklar. Vergi hukukunun kaynakları, vergi hukukunun uygulanması, vergilendirme süreci, vergi suç ve cezaları ve vergi davası hukuku temaları ele alınacaktır. Dersin amacı; gelir, harcama ve varlık vergileri hakkında bilgi vererek Türk Vergi Sisteminin genel yapısını açıklamak ve uygulamadaki vergi sorunlarının analizinde beceri kazanmaktır.