

MLY4208 - *Tax Penal Law - İktisadi ve İdari Bilimler Fakültesi - Maliye Bölümü
General Info

Objectives of the Course

The course on Tax Penal Law aims to examine, from an academic perspective, the legal norms established to protect the state's fiscal sovereignty and the sanctioning regime applied to acts in breach of tax obligations. The primary objective is to provide students with a systematic understanding of the dogmatic distinction between "tax misdemeanors" and "tax crimes," while analyzing the elements of typicality, culpability, and unlawfulness in light of the principle of legality. Within this framework, the course explores the theoretical foundations of administrative and judicial sanctions corresponding to fundamental violations—such as tax loss, irregularity, and tax evasion—aiming to ensure a comprehensive grasp of the delicate balance between taxpayer rights and public order through legal safeguards.

Course Contents

The content of the Tax Penal Law course encompasses the general principles at the intersection of tax law and criminal law, the reflection of crime theory on fiscal legislation, and a systematic analysis of enforcement mechanisms. The curriculum primarily focuses on the fundamental principles governing tax offenses and misdemeanors, examining administrative infractions such as tax loss and irregularities, as well as criminal offenses including tax evasion, breach of tax confidentiality, and the issuance of fraudulent documents in terms of their material elements. Furthermore, the course analytically explores circumstances that mitigate or eliminate criminal liability (such as repentance and correction, error, or force majeure), criminal procedure in tax litigation, and alternative dispute resolution methods like tax settlement, supported by contemporary judicial precedents and doctrinal perspectives.

Recommended or Required Reading

Vergi Ceza Hukuku - D.Şenyüz/A.Gerçek, 2025, Ekin Kitabevi Vergileme ve Ceza Kesme İşlemine Karşı Başvuru Yolları, B.Bozdoğanoglu, 3.b., 2025, Seçkin yayıncılık

Planned Learning Activities and Teaching Methods

The teaching methodology of the Tax Penal Law course adopts a student-centered approach, blending formal lectures with case study analyses and interactive discussion techniques. Within the framework of planned learning activities, theoretical lectures are utilized to convey the dogmatic foundations of tax penal law, while case-based analyses are employed to enhance students' ability to apply abstract legal norms to concrete incidents. Furthermore, the teaching process aims to maximize students' critical thinking and legal argumentation skills through group workshops and Q&A sessions conducted over authentic documents, such as tax audit reports and court transcripts, ensuring a comprehensive integration of theory and practice.

Recommended Optional Programme Components

In order to enhance the effectiveness of the theoretical framework, it is recommended that students regularly follow the current precedents of the Constitutional Court and the Council of State, analyzing legislative amendments in tax law with a dynamic approach. Furthermore, conducting comparative law readings to grasp the interdisciplinary relationship between the general principles of criminal law and tax procedural law, as well as examining the impact of digital tax audit tools on detecting offenses, is of paramount importance. To consolidate academic competence, students are advised to participate in moot court simulations to experience the legal strategies of defense and prosecution and to evaluate the effectiveness of administrative resolution methods in tax misdemeanors through empirical data.

Instructor's Assistants

Absent

Presentation Of Course

face to face

Dersi Veren Öğretim Elemanları

Prof. Dr. Burçin Bozdoğanoglu Prof. Dr. Özgür Biyan

Program 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

Weekly Contents

Order	PreparationInfo	Laboratory	TeachingMethods	Theoretical	Practise
1	Reading	Absent	Theoretical Explanation	Introduction to Tax Penal Law: Concept, Scope, and Basic Principles	Absent
2	Reading	Absent	Theoretical Explanation	Legality of Tax Crimes and Punishments and Constitutional Foundations	Absent
3	Reading	Absent	Theoretical Explanation	Dogmatic Distinction Between Tax Misdemeanors and Tax Crimes	Absent
4	Reading	absent	Theoretical Explanation	Tax Loss Misdemeanor: Definition, Elements, and Sanctions	absent
5	Reading	absent	Theoretical Explanation	Irregularity and Special Irregularity Misdemeanors	absent
6	Reading	absent	Theoretical Explanation	Irregularity and Special Irregularity Misdemeanors	absent
7	reading	absent	Theoretical Explanation	Tax Evasion Crimes	absent
8	reading	absent	Theoretical Explanation	Tax Evasion Crimes	absent
9	reading	absent	Theoretical Explanation	Tax Evasion Crimes	absent
10	reading	absent	Theoretical Explanation	Breach of Tax Confidentiality and Other Judicial Tax Crimes	absent
11	reading	absent	Theoretical Explanation	Grounds for Eliminating or Reducing Penalties	absent
12	reading	absent	Theoretical Explanation	Grounds for Eliminating or Reducing Penalties	absent
13	reading	absent	Theoretical Explanation	Statute of Limitations in Tax Penal Law and Execution of Penalties	absent
14	reading	absent	Theoretical Explanation	Litigation Procedures in Tax Crimes: Interaction Between Administrative and Judicial Processes	absent
15	reading	absent	Theoretical Explanation	Case Analyses in Light of Current Judicial Precedents and General Evaluation	absent

Workload

Activities	Number	PLEASE SELECT TWO DISTINCT LANGUAGES
Vize	1	1,00
Final	1	1,00
Derse Katılım	15	3,00
Ders Sonrası Bireysel Çalışma	15	3,00
Final Sınavı Hazırlık	1	30,00
Ara Sınav Hazırlık	1	15,00

Assesments

Activities	Weight (%)
Vize	40,00
Final	60,00

	P.O. 1	P.O. 2	P.O. 3	P.O. 4	P.O. 5	P.O. 6	P.O. 7	P.O. 8	P.O. 9	P.O. 10	P.O. 11	P.O. 12	P.O. 13	P.O. 14
L.O. 1	2	1						1	2		2			
L.O. 2	2	2						1	3		3			
L.O. 3	2	1						1	3		3			
L.O. 4	2	3						1	4		3			
L.O. 5	2	2						1	2		4			

Table :

- P.O. 1 :** Mali olayların ekonomik hayattaki önemini kavrayabilir.
- P.O. 2 :** Mali olayların temellerini kavrayabilme.
- P.O. 3 :** Türkiye'nin kamu maliyesi hakkında bilgi sahibi olabilir.
- P.O. 4 :** Bütçeleme konusunda bilgi sahibi olabilir.
- P.O. 5 :** Kamu harcamaları ile gelirleri arasında ilişki kurabilir.
- P.O. 6 :** Maliye politikasının amaçlarını öğrenebilir.
- P.O. 7 :** Maliye politikası araçlarını teorik olarak kullanmayı öğrenebilir.
- P.O. 8 :** Devletin ekonomik hayattaki faaliyetlerini öğrenebilir.
- P.O. 9 :** Vergilendirme ile ekonomi arasında ilişki kurabilir.
- P.O. 10 :** Kamu maliyesi alanında donanımlarını güçlendirebilirler.
- P.O. 11 :** Mali olayların çeşitli yönlerini analiz edebilir.
- P.O. 12 :** Yabancı dili geliştirebilir.
- P.O. 13 :** Genel kültür düzeyi yeterli olabilir.
- P.O. 14 :** Kamu maliyesi alanına ilişkin bilgileri değerlendirir.
- L.O. 1 :** Kabahat ve suçun tanımını yapabilme ve özelliklerini ayırt edebilme
- L.O. 2 :** Vergi kabahatlerinin türleri ve niteliğini karşılaştırmalı olarak açıklayabilme
- L.O. 3 :** Vergi kabahatlerinin cezalarını tespit edebilme ve hesaplayabilme
- L.O. 4 :** Vergi kabahatlerinin cezalarını sona erdiren halleri açıklayabilme
- L.O. 5 :** Vergi suçlarının türleri ve niteliğini karşılaştırmalı olarak açıklayabilme