İndirilme Tarihi
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MLY2101 - Tax Law I - İktisadi ve İdari Bilimler Fakültesi - Maliye Bölümü

General Info

Objectives of the Course

The Tax Law course aims to equip undergraduate students with a solid understanding of the legal foundations, sources, and applications of taxation. It systematically covers the constitutional basis of tax law, the stages of the taxation process, taxpayer rights and obligations, and the resolution of tax disputes. Students gain insight into the interpretation of tax norms, legal oversight of administrative actions, and judicial procedures, fostering critical and analytical thinking at the intersection of public and fiscal law. The course is designed not only for law students but also for those studying economics, business administration, and public policy, helping them develop a legal perspective on taxation.

Course Contents

The Tax Law course offers a detailed examination of the scope and application of legal regulations related to taxation. Topics include the sources of tax law, the authority to levy taxes, interpretation and implementation of tax statutes, the emergence of tax liability, calculation and termination of tax debt. The course also covers the powers and responsibilities of the tax administration, tax audits, tax offenses and penalties, administrative remedies, and judicial procedures in tax law. Through analysis of legislation and case law, students develop the ability to connect theoretical foundations with practical applications, gaining a comprehensive understanding of the legal framework governing taxation.

Recommended or Required Reading

Prof. Dr. Özgür Biyan - Tax Law - 6.ed. - Adalet Publishing - 2026

Planned Learning Activities and Teaching Methods

Theoric Explanation, case studies

Recommended Optional Programme Components

Academic articles on Tax Law

Instructor's Assistants

Res. Ayşegül Yücel

Presentation Of Course

face to face

Dersi Veren Öğretim Elemanları

Prof. Dr. Özgür Biyan

Program Outcomes

1. Defining Tax Law and understanding its place within the legal system
2. Learning the sources of taxes and understanding their legal nature and importance
3. Learning the basic rules regarding the application of tax laws in terms of place, time and meaning
4. Understanding and expressing one's duties
5. Ability to grasp and understand the taxation process
6. Understanding and interpreting time-related issues in tax law

Weekly Contents

Order	PreparationInfo	Laboratory	TeachingMethods	Theoretical	Practise
1	Prepare by reading the weekly topics in advance	Absent	Theoretical explanation and discussion	Importance of Tax Law and Its Place in the Legal System, Basic Concepts	Absent
2	Reading	Absent	Theoric Explanation	Fundamental rights and the relationship of the Constitution with Tax Law.	Absent
3	Reading	Absent	Theoric Explanation	Sources of Tax Law: Binding and Non-Binding Sources.	Absent
4	Reading	Absent	Theoric Explanation	Implementation of Tax Codes	Absent
5	Reading	Absent	Theoric Explanation	Implementation of Tax Codes	Absent
6	Reading	Absent	Theoric Explanation	Liability in Tax Law	Absent
7	Reading	Absent	Theoric Explanation	Obligations of the Taxpayer	Absent
8	Reading	Absent	Theoric Explanation	Midterm General Evaluation	Absent
9	Reading	Absent	Theoric Explanation	Taxation Process: Assessment (Tarh) - Notification (Tebliğ) - Accrual (Tahakkuk) - Collection (Tahsilat)	Absent
10	Reading	Absent	Theoric Explanation	Taxation Process: Assessment (Tarh) - Notification (Tebliğ) - Accrual (Tahakkuk) - Collection (Tahsilat)	Absent
11	Reading	Absent	Theoric Explanation	Taxation Process: Assessment (Tarh) - Notification (Tebliğ) - Accrual (Tahakkuk) - Collection (Tahsilat)	Absent
12	Reading	Absent	Theoric Explanation	Taxation Process: Assessment (Tarh) - Notification (Tebliğ) - Accrual (Tahakkuk) - Collection (Tahsilat)	Absent
13	Reading	Absent	Theoric Explanation	Time Limits (Deadlines) in Tax Law	Absent
14	Reading	Absent	Theoric Explanation	Time Limits (Deadlines) in Tax Law	Absent
15	Reading	Absent	Theoric Explanation	End-of-Term General Evaluation (Final Evaluation)	Absent

Workload

Activities	Number	PLEASE SELECT TWO DISTINCT LANGUAGES
Vize	1	1,00
Final	1	1,00
Derse Katılım	14	3,00
Ders Öncesi Bireysel Çalışma	14	1,00
Teorik Ders Anlatım	14	3,00
Ders Sonrası Bireysel Çalışma	14	1,00
Ara Sınav Hazırlık	1	15,00
Final Sınavı Hazırlık	1	25,00

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
L.O. 1	3	2	1		1	2	1	1
L.O. 2	2	5	3	1	1	2	1	4
L.O. 3	3	5	4	1	4	3	1	2
L.O. 4	3	4	1	1	1	2	1	2
L.O. 5	4	5	2	2	2	4	2	2
L.O. 6	4	4	2	1		3	1	2

Table :

P.O. 1 : Explains the fundamental concepts, principles, and processes related to public finance.

P.O. 2 : Makes economic, social, and legal analyses on topics related to public finance.

P.O. 3 : Applies the fundamental principles of public finance in accordance with professional ethics and the principles of public interest.

P.O. 4 : Interprets financial and economic data using basic statistical, econometric, and mathematical methods.

P.O. 5 : Provides a comparative assessment of national and international financial structures, systems, and fiscal policies.

P.O. 6 : Express their knowledge and assessments related to public finance both in writing and orally.

P.O. 7 : Gain the competence to continuously improve their learning skills, develop their professional abilities, and transform their knowledge into social responsibility projects.

P.O. 8 : By following current developments in the field of finance, offers alternative and feasible solutions to financial problems.

L.O. 1 : Defining Tax Law and understanding its place within the legal system

L.O. 2 : Learning the sources of taxes and understanding their legal nature and importance

L.O. 3 : Learning the basic rules regarding the application of tax laws in terms of place, time and meaning

L.O. 4 : Understanding and expressing one's duties

L.O. 5 : Ability to grasp and understand the taxation process

L.O. 6 : Understanding and interpreting time-related issues in tax law