

İndirilme Tarihi

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MLY2210 - Tax Law II - İktisadi ve İdari Bilimler Fakültesi - Maliye Bölümü

General Info

Objectives of the Course

The Tax Law-II course aims to deepen students' understanding of the practical dimensions of tax law. Focusing on areas such as tax audits, tax offenses and penalties, tax disputes, and legal remedies, the course enhances students' ability to analyze the operational aspects of taxation. Key components include administrative appeal procedures, judicial processes in tax law, evaluation of court decisions, and current developments in tax legislation. Through engagement with both statutory texts and case studies, students develop the capacity to critically assess how tax law functions within the principles of justice, efficiency, and legal certainty.

Course Contents

The Tax Law-II course provides a comprehensive examination of the practical aspects of tax law. It covers tax audit procedures, the legal nature of tax offenses and penalties, taxpayer rights and obligations, administrative appeal mechanisms, and judicial processes in tax law. The course also includes methods for resolving tax disputes, analysis of court decisions, current developments in tax legislation, and international practices. Through case studies and legislative reviews, students gain the ability to assess how tax law operates within the principles of justice and legal certainty.

Recommended or Required Reading

Prof. Dr. Özgür BİYAN - Vergi Hukuku - 5. Baskı 2025 - Adalet Yayınevi D. Şenyüz - M. Yüce - A. Gerçek - Vergi Hukuku (son baskı)
Y. Karakoç - Vergi Hukuku (son baskı)
M. Öncel - A. Kumrulu - N. Çağan - Vergi Hukuku (son baskı)

Planned Learning Activities and Teaching Methods

The course combines theoretical instruction with practical and analytical learning activities. Students explore the applied dimensions of tax law through legislative reviews, case study analyses, group discussions, and individual presentations. Active participation is encouraged throughout the course, with the use of digital resources, judicial decisions, and current legislation to enhance critical thinking and legal interpretation skills. In-class exercises and project-based assignments further strengthen students' ability to resolve tax disputes and evaluate legal procedures.

Recommended Optional Programme Components

All academic articles on the subject

Instructor's Assistants

Res. Ayşegül Yücel

Presentation Of Course

face to face

Dersi Veren Öğretim Elemanları

Prof. Dr. Özgür Biyan Prof. Dr. Harun Yeniçeri

Program Outcomes

1. The basic principles and fundamentals of tax audit processes can be learned.
2. Can explain the basic rules about tax misdemeanors and crimes.
3. Assurance measures for public receivables can be analyzed.
4. Forcible collection of public receivables can be analyzed methods
5. Tax disputes to be resolved in the administrative and judicial steps may be familiar with.
6. Explain the basic functioning of the Turkish tax judicial system.
7. Can express the principles and problems of international double taxation in a basic way.

Weekly Contents

Order	PreparationInfo	Laboratory	TeachingMethods	Theoretical	Practise
1	reading	Absent	theoretical explanation	Depreciation in Tax Law	Absent
2	Reading	Absent	theoretical explanation	The Fundamentals of Tax Audit	Absent
3	Reading	Absent	theoretical explanation	The Fundamentals of Tax Audit	Absent
4	Reading	Absent	theoretical explanation	Tax Offenses and Tax Crimes	Absent
5	Reading	Absent	theoretical explanation	Tax Offenses and Tax Crimes	Absent
6	Reading	Absent	theoretical explanation	Tax Offenses and Tax Crimes	Absent
7	Reading	Absent	Theoretical Explanation	Collection and Enforcement Procedures for Public Receivables	Absent
8	Reading	Absent	Theoretical Explanation	Collection and Enforcement Procedures for Public Receivables	Absent
9	Reading	Absent	Theoretical Explanation	Administrative Methods for Resolving Tax Disputes	Absent
10	Reading	Absent	Theoretical Explanation	Administrative Methods for Resolving Tax Disputes	Absent
11	Reading	Absent	Theoretical Explanation	Tax Law and Litigation Processes	Absent
12	Reading	Absent	Theoretical Explanation	Tax Law and Litigation Processes	Absent
13	Reading	Absent	Theoretical Explanation	International Taxation	Absent
14	Reading	Absent	Theoretical Explanation	International Taxation	Absent
15	Reading	Absent	Theoretical Explanation	General 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	2,00
Ders Sonrası Bireysel Çalışma	14	2,00
Ara Sınav Hazırlık	1	20,00
Final Sınavı Hazırlık	1	30,00

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	1	1	1				1	3	1	1	3			
L.O. 2	3	3					1	4	2	1	4			
L.O. 3	2	2						4			3			
L.O. 4	2	3						4			3			
L.O. 5	2	2						2			3			
L.O. 6	1	2									3			
L.O. 7	2	3						2	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 : Vergi denetim süreçlerine ilişkin temel ilke ve esasları öğrenilebilir.
- L.O. 2 : Vergi kabahat ve suçları hakkında temel kuralları anlatabilir.
- L.O. 3 : Kamu alacaklarına ilişkin güvence önlemleri analiz edilebilir.
- L.O. 4 : Kamu alacaklarının cebren tahsil yöntemleri analiz edilebilir.
- L.O. 5 : Vergi uyumsuzluklarının idari ve yargısal aşamada çözümlenmesi konusunda bilgi sahibi olunabilir.
- L.O. 6 : Türk vergi yargı sistemi hakkında temel işleyişi anlatabilir.
- L.O. 7 : Uluslararası çifte vergileme ilkelerini ve sorunlarını temel olarak ifade edebilir.