ÇAĞ ÜNİVERSİTESİ
ÇAĞ UNIVERSITY

SYLLABUS

Graduate School of Social Sciences

Public Law Master's Program

Course Unit Code	Course Title	Credits	ECTS Value
LAW 568	Tax Litigation Law	(3-0-3) 3	8
Prerequisite Courses:	-		
Language of Instruction:	Turkish	**Lesson Teaching Style:**	Face to face
Course Type and Level:	Elective / Master's Degree		

Title, Name and Surname of the Instructor of the Course	Course Hours	Office Hours	Communication
Asst. Prof. Yunus Anıl AY	The current program should be followed on the web page.	Tuesday 11.00-14.00	yunusanilay@cag.edu.tr
Course Coordinator:	Asst. Prof. Yunus Anıl AY		

Objectives of the Course

Course Learning Outcomes	Upon successful completion of this course, the student will be able to:	Relations: Program Outcomes	Relations: Net Contribution
1	Explains, analyzes and discusses how tax proceedings take place in administrative proceedings, their common features and differences with administrative jurisdiction.	1,2,3,5	5,5,5,5
2	Explains and analyzes administrative and judicial solutions in general terms in the resolution of disputes arising from tax law.	1,2,3,5	5,5,5,5
3	Explain, analyze and discuss the processes in the filing of the lawsuit, the issuance of the judgment, and the ordinary and extraordinary legal remedies in the tax proceedings.	1,2,3,5	5,5,5,5

Course Description: Administrative solutions of tax disputes and judicial solutions and processes of tax disputes constitute the content of the course.

Course Contents: (Weekly Lesson Plan)

Week	Topic	Preparation	Teaching Methods and Techniques
1	Can tax trial law be a separate branch of law?	Articles, Books, Jurisprudence	Lecture, case analysis, legislative review, question and answer, discussion
2	What is the nature of the tax case, how can it be evaluated in terms of administrative case typology?	Articles, Books, Jurisprudence	Lecture, case analysis, legislative review, question and answer, discussion
3	Filing a tax lawsuit, duty problem, capacity problem, filing a lawsuit with a single petition	Articles, Books, Jurisprudence	Lecture, case analysis, legislative review, question and answer, discussion
4	Consequences of the tax court's judgment and legal remedies	Articles, Books, Jurisprudence	Lecture, case analysis, legislative review, question and answer, discussion
5	Student presentation *The nature of the tax case in terms of administrative case types*	Articles, Books, Jurisprudence	A presentation on the research topic is prepared by the student. It is shared with the instructor and students of the course at least 2 days before the lesson. Makes a presentation on the

			day of the lesson. While the student is making his/her presentation, the course coordinator, faculty member and the audience can ask questions. The question asked or the contributions made are discussed.
6	Student presentation *Filing a tax (against tax principal and penalty) lawsuit according to Article 5 of the İYUK (in terms of petitions)*	Articles, Books, Jurisprudence	A presentation on the research topic is prepared by the student. It is shared with the instructor and students of the course at least 2 days before the lesson. Makes a presentation on the day of the lesson. While the student is making his/her presentation, the course coordinator, faculty member and the audience can ask questions. The question asked or the contributions made are discussed.
7	Student presentation *Related cases*	Articles, Books, Jurisprudence	A presentation on the research topic is prepared by the student. It is shared with the instructor and students of the course at least 2 days before the lesson. Makes a presentation on the day of the lesson. While the student is making his/her presentation, the course coordinator, faculty member and the audience can ask questions. The question asked or the contributions made are discussed.
8	Midterm Exam *Duties and powers in tax jurisdiction*	Articles, Books, Jurisprudence	A presentation on the research topic is prepared by the student. It is shared with the instructor and students of the course at least 2 days before the lesson. Makes a presentation on the day of the lesson. While the student is making his/her presentation, the course coordinator, faculty member and the audience can ask questions. The question asked or the contributions made are discussed.
9	Midterm Exam *Capacity in tax cases*	Articles, Books, Jurisprudence	A presentation on the research topic is prepared by the student. It is shared with the instructor and students of the course at least 2 days before the lesson. Makes a presentation on the day of the lesson. While the student is making his/her presentation, the course coordinator, faculty member and the audience can ask questions. The question asked or the contributions made are discussed.
10	Student presentation *Nature and consequences of the tax court judgment*	Articles, Books, Jurisprudence	A presentation on the research topic is prepared by the student. It is shared with the instructor and students of the course at least 2 days before the lesson. Makes a presentation on the day of the lesson. While the student is making his/her presentation, the course coordinator, faculty member and the audience can ask questions. The question asked or the contributions made are discussed.
11	Student presentation *Reconciliation and filing a tax lawsuit*	Articles, Books, Jurisprudence	A presentation on the research topic is prepared by the student. It is shared with the instructor and students of the course at least 2 days before the lesson. Makes a presentation on the day of the lesson. While the student is making his/her presentation, the course coordinator, faculty member and the audience can ask questions. The question asked or the contributions made are discussed.

12	Student presentation *Evidence, proof and interpretation in tax proceedings*	Articles, Books, Jurisprudence	A presentation on the research topic is prepared by the student. It is shared with the instructor and students of the course at least 2 days before the lesson. Makes a presentation on the day of the lesson. While the student is making his/her presentation, the course coordinator, faculty member and the audience can ask questions. The question asked or the contributions made are discussed.
13	Student presentation *Connection of the special procedure arising from tax evasion with tax litigation (213 Art. 359 and 367)*	Articles, Books, Jurisprudence	A presentation on the research topic is prepared by the student. It is shared with the instructor and students of the course at least 2 days before the lesson. Makes a presentation on the day of the lesson. While the student is making his/her presentation, the course coordinator, faculty member and the audience can ask questions. The question asked or the contributions made are discussed.
14	Student presentation *Disputes arising from public enforcement law but falling under the jurisdiction of courts other than tax jurisdiction*	Articles, Books, Jurisprudence	A presentation on the research topic is prepared by the student. It is shared with the instructor and students of the course at least 2 days before the lesson. Makes a presentation on the day of the lesson. While the student is making his/her presentation, the course coordinator, faculty member and the audience can ask questions. The question asked or the contributions made are discussed.
15	Student presentation *According to Article 31 of the İYUK, situations where the TPL should be applied in Tax Proceedings*	Articles, Books, Jurisprudence	A presentation on the research topic is prepared by the student. It is shared with the instructor and students of the course at least 2 days before the lesson. Makes a presentation on the day of the lesson. While the student is making his/her presentation, the course coordinator, faculty member and the audience can ask questions. The question asked or the contributions made are discussed.
16	Student presentation *Legal remedies in tax proceedings and waiver of legal remedies*	Articles, Books, Jurisprudence	A presentation on the research topic is prepared by the student. It is shared with the instructor and students of the course at least 2 days before the lesson. Makes a presentation on the day of the lesson. While the student is making his/her presentation, the course coordinator, faculty member and the audience can ask questions. The question asked or the contributions made are discussed.
17	Final Exam	Articles, Books, Jurisprudence	The document prepared by the student in accordance with the research topic and article standards is submitted to the instructor by the deadline.
18	Final Exam	Articles, Books, Jurisprudence	The document prepared by the student in accordance with the research topic and article standards is submitted to the instructor by the deadline.

Course Resources	
Textbook:	-
Recommended Reading:	1) Yusuf Karakoç – Tax Jurisdiction Law, Yetkin Y. (The most up-to-date edition is recommended) 2) Mehmet Yüce – Tax Trial Law, Ekin Y. (The most up-to-date edition is recommended)

	3) Ahmet Ak – Tax Trial Law, Sonçağ Y. (The most up-to-date edition is recommended) 4) **www.lexpera.com.tr** 5) **www.anayasa.gov.tr** 6) **www.danistay.gov.tr** 7) **www.yargitay.gov.tr** 8) **https://dergipark.org.tr**

Course Assessment and Evaluation			
Events	**Number**	**Contribution**	**Notes**
Midterm Exam	-	-	
Project	1	%60	Submission of the research topic in article standard.
Homework	1	%40	Presentation of the research topic.
Presentation	*	*	*The presentation made by the student is evaluated within the scope of homework and counts instead of midterm exams.
Participation / In-process activities	**	**	**In the presentations or lectures made by both the faculty member and the student, the lesson will be conducted interactively with questions and the lesson will be held in a discussion environment.
Finale	***	***	After the student presents the research topic, he/she will present his/her work on this subject in the article standard until the date determined by the end of the semester. This work will also be counted as a final.

ECTS Table			
Content	**Number**	**Hour**	**Sum**
Course duration	**14**	**3**	42
Out-of-Class Work	**14**	**8**	112
Assignments *(instead of final)*	**1**	**40**	40
Presentation *(instead of visa)*	**1**	**20**	20
Participation / In-process activities	**10**	**2**	20
Midterm Exam (Midterm Exam Duration + Midterm Exam Preparation)			
Final Exam (Final Exam Duration + Final Exam Preparation)			
		Sum:	234
		Total of 30:	234÷ 30 ≈7,8
		ECTS Credits:	8

Past Achievements
