

SYLLABUS
Faculty of Law

Course Unit Code	Course Title		Credits	ECTS Value	
LAW 360	Turkish Tax System		(2-0-2) 2	3	
Prerequisite Courses:	-				
Language of Instruction:	Turkish		Lesson Teaching Style:	Face to face	
Course Type and Level:	Elective / Undergraduate				
Title, Name and Surname of the Instructor of the Course		Course Hours	Office Hours	Communication	
Asst. Prof. Yunus Anil AY		Up-to-date program information should be followed on the web page.	Tuesday 11.00-14.00	yunusanilay@cag.edu.tr	
Course Coordinator:	Asst. Prof. Yunus Anil AY				
Objectives of the Course					
Course Learning Outcomes	Upon successful completion of this course, the student will be able to:			Relations	
				Program Outcomes	Net Contribution
	1	Can make the basic analysis of a tax in terms of its elements.		1,4	5,5
	2	Explain income tax in general terms.		1,4	5,5
	3	Explain corporate tax in general terms.		1,4	5,5
	4	Explain the taxes on wealth in general terms.		1,4	5,5
	5	Explain indirect taxes in general terms.		1,4	5,5
Course Description:	This course includes the general structure of the Turkish Tax System, the economic effects of taxes and the general evaluation of the tax system.				
Course Contents: (Weekly Lesson Plan)					
Week	Topic		Preparation	Teaching Methods and Techniques	
1	Basic explanations about the Turkish Tax System		Textbook	Lecture, case analysis, legislation review	
2	Taxes on income		Textbook	Lecture, case analysis, legislation review	
3	Taxes on income		Textbook	Lecture, case analysis, legislation review	
4	Taxes on income		Textbook	Lecture, case analysis, legislation review	
5	Taxes on income		Textbook	Lecture, case analysis, legislation review	
6	Taxes on income		Textbook	Lecture, case analysis, legislation review	
7	Taxes on income		Textbook	Lecture, case analysis, legislation review	

8	Midterm Exam		
9	Midterm Exam		
10	Corporate Income Tax	Textbook, Practical Study	Flipped Class, Fictional Event – Practical Study
11	Corporate Income Tax	Textbook, Practical Study	Flipped Class, Fictional Event – Practical Study
12	Property Tax	Textbook, Practical Study	Flipped Class, Fictional Event – Practical Study
13	Inheritance and gift tax	Textbook, Practical Study	Flipped Class, Fictional Event – Practical Study
14	Motor vehicle tax	Textbook, Practical Study	Flipped Class, Fictional Event – Practical Study
15	Value added tax	Textbook, Practical Study	Flipped Class, Fictional Event – Practical Study
16	Excise Tax	Textbook, Practical Study	Flipped Class, Fictional Event – Practical Study
17	Final Exam		
18	Final Exam		

Course Resources

Textbook:	Mualla ÖNCEL / Ahmet KUMRULU / Nami ÇAĞAN / Cenker GÖKER: Tax Law, Turhan, 35th edition, 2025.
Recommended Reading:	1) D. Şenyüz / M. Yüce / A. Gerçek: Turkish Tax System, 22nd edition, Ekin, 2025. 2) www.gib.gov.tr

Course Assessment and Evaluation

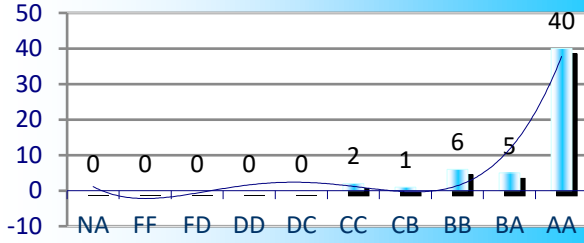
Events	Number	Contribution	Notes
Midterm Exam	1	40%	It is done in a multiple-choice way.
Project			
Homework			
Presentation			
Participation / In-process activities			
Finale	1	60%	It is done in a multiple-choice way.

ECTS Table

Content	Number	Hour	Sum
Course duration	14	2	28
Out-of-Class Work	14	2	28
Assignments	-	-	
Presentation	-	-	
Participation / In-process activities	10	2	20
Midterm Exam (Midterm Exam Duration + Midterm Exam Preparation)	1	10,5	10,5
Final Exam (Final Exam Duration + Final Exam Preparation)	1	15,5	15,5
Sum:			102
Total of 30:			102÷ 30 ≈3,4

Past Achievements

2024-2025 BAHAR
LAW 360 - TÜRK VERGİ SİSTEMİ



2023-2024 BAHAR
LAW 360 - TÜRK VERGİ SİSTEMİ

