SYLLABUS
Faculty of Law

Course Unit Code	Course Title	Credits	ECTS Value
LAW 353	Tax Law	(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 Anıl 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 Anıl 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	Explain the basic concepts of tax law.	1, 5	5, 5
	2	Can count the basic sources of tax law.	1, 3	5, 5
	3	Analyze the taxation relationship in general terms.	2, 4	5, 5
	4	Can discuss the problems that arise in the assessment, notification, accrual and collection stages.	2	5
	5	Gains the ability to read, understand and interpret the decisions made by the Supreme Courts regarding tax law.	5, 6	5, 5

Course Description:	The concept of tax and tax law, the place of tax law in the legal system, the sources of tax law, the application of tax laws in terms of place, time and meaning, taxation authority, basic concepts of taxation, tax capacity, representation, special contracts and prohibited activities, taxation procedures, reasons for terminating tax debt, periods in tax law, taxpayer's duties, valuation - depreciation, structure of tax administration, tax audit mechanisms, obtaining information, tax crimes and penalties, termination of penalties, reasons reducing penalties, administrative solutions of tax disputes, resolution of tax disputes through judicial means.

Course Contents: (Weekly Lesson Plan)

Week	Topic	Preparation	Teaching Methods and Techniques
1	Definition and Scope of Tax Law	Textbook	Lecture, case analysis, legislation review
2	Sources of Tax Law and Interpretation	Textbook	Lecture, case analysis, legislation review
3	Taxation Authority	Textbook	Lecture, case analysis, legislation review
4	Tax Obligation	Textbook	Lecture, case analysis, legislation review
5	Taxation Procedures	Textbook	Lecture, case analysis, legislation review

6	Taxation Procedures	Textbook	Lecture, case analysis, legislation review
7	Termination of Tax Debt	Textbook	Lecture, case analysis, legislation review
8	Midterm Exam		
9	Midterm Exam		
10	Tax Misdemeanors and Penalties	Textbook / Practical Study	Flipped Class – Fictional Event - Practical Study
11	Administrative solutions that end the tax penalty	Textbook / Practical Study	Flipped Class – Fictional Event - Practical Study
12	Tax Crimes and Penalties	Textbook / Practical Study	Flipped Class – Fictional Event - Practical Study
13	Tax Crimes and Penalties	Textbook / Practical Study	Flipped Class – Fictional Event - Practical Study
14	Tax Jurisdiction	Textbook / Practical Study	Flipped Class – Fictional Event - Practical Study
15	Tax Jurisdiction	Textbook / Practical Study	Flipped Class – Fictional Event - Practical Study
16	Securing Tax Receivables and Collection Process	Textbook / Practical Study	Flipped Class – Fictional Event - Practical Study
17	Final Exam		
18	Final Exam		

Course Resources

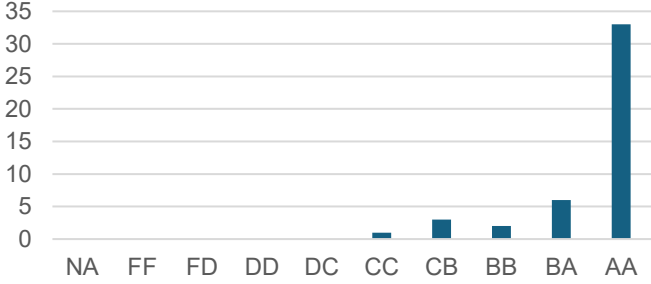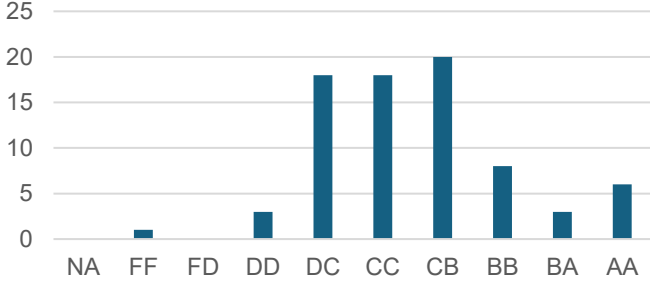|	
Textbook:	Mualla ÖNCEL / Ahmet KUMRULU / Nami ÇAĞAN / Cenker GÖKER: Tax Law, Turhan, 35th edition, 2025.
Recommended Reading:	1) Yusuf KARAKOÇ: General Tax Law, Yetkin, 3rd Edition, 2024. 2) https://gib.gov.tr/

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	
ECTS Credits:	3	

Past Achievements

2024-2025 Güz/Fall
Law 353

2023-2024 Güz/Fall
Law 353