

**Vocational School of Social Sciences / Foreign Trade**  
**2024 - 2025 Academic Year**  
**TURKISH TAX SYSTEM**  
**Syllabus**

<b>Course Description</b>					
<b>Name</b>	<b>Code</b>	<b>Semester</b>	<b>T+A Hour</b>	<b>Credit</b>	<b>ECTS</b>
TURKISH TAX SYSTEM	D5T2132730	Fall Semester	2+0	2	4
<b>Prerequisites Courses</b>					
<b>Recommended Elective Courses</b>					
<b>Language of Instruction</b>	Turkish				
<b>Course Level</b>	Short Cycle (Associate's Degree)				
<b>Course Type</b>	Elective				
<b>Course Coordinator</b>	Assist.Prof. Adem Bağış ALÇİÇEK				
<b>Name of Lecturer(s)</b>	Assist.Prof. Adem Bağış ALÇİÇEK				
<b>Assistant(s)</b>					
<b>Aim</b>	The characteristics of the Turkish tax system that can provide solutions to case size and the Turkish tax system by addressing different aspects which constitute specific tax types and aims to deliver the ability to interpret analysis of their application errors.				
<b>Course Content</b>	This course contains; Characteristics, Purposes and Principles of Tax,Principles of Taxation and Procedure in Taxation,Types of Taxes on Income, Consumption and Wealth,Value Added Tax Principles,Excise Duty Principles,Income Tax Principles,Corporate Tax Principles,Other Taxes,Local Taxes,Revenue Administration Organizational Structure, Tax Offices, Tax Transactions and Tax Collection, Tax Exemption and Exception,Tax Refund Mechanisms,Tax Penalties and Tax Awareness.				
<b>Course Learning Outcomes</b>			<b>Teaching Methods</b>	<b>Assessment Methods</b>	
1.Will be able to know general definitions and expressions related to tax.			12, 13, 9	A	
3.Will be able to produce solutions from a case perspective by considering the features of the Turkish Tax System from different dimensions.			12, 13, 9	A	
4.Will be able to interpret the basic tax types that make up the Turkish Tax System and their application errors.			12, 13, 9	A	
5.Will be able to explain the functioning of the tax system			12, 13, 9	A	
1.1.Knows general definitions about tax.					
1.2.Knows general forms of expression regarding tax.					
2.1.Describes the relationship between tax law branches of private law.					
2.2.Describes the place of tax law under public law.					
3.2.Shows various aspects of tax cases.					
4.1.Explains tax types.					
4.2.Explains the reasons for incomplete tax assessment and tax penalties.					
5.1.Explains the main lines of the tax system.					
5.2.Describes the details of the functioning of the tax system.					
2. Will be able to relate the basic approaches of tax law in terms of its relations with other branches of private law.			12, 13, 9	A	
3.1. Provides solutions to tax cases.					
<b>Teaching Methods</b>	12: Problem Solving Method, 13: Case Study Method, 9: Lecture Method				
<b>Assessment Methods</b>	A: Traditional Written Exam				
<b>Lecture Schedule</b>					
<b>Sequenc e</b>	<b>Topics</b>	<b>Preliminary Preparation</b>			
1	Characteristics, Purposes and Principles of Tax				
2	Principles of Taxation and Procedure in Taxation				
3	Types of Taxes on Income, Consumption and Wealth				
4	Value Added Tax Principles				
5	Excise Duty Principles				
6	Income Tax Principles				
7	Corporate Tax Principles				
8	Other Taxes				
9	Local Taxes				
10	Revenue Administration Organizational Structure				
11	Tax Offices, Tax Transactions and Tax Collection				
12	Tax Exemption and Exception				
13	Tax Refund Mechanisms				
14	Tax Penalties and Tax Awareness				
<b>Evaluation Methods</b>		<b>Weight(%)</b>			
Midterm Exam		40			
General Exam		60			

<b>Resources</b>
www.gib.gov.trwww.mevzuat.gov.tr