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| **COURSE INFORMATON** | | | | | |
| **Course Title** | *Code* | *Semester* | *L+P Hour* | *Credits* | *ECTS* |
| Tax Disputes And Settlement Methods | LAW 798 | FALL | 3+0 | 3 | 6 |

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| **Prerequisites** | - |

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| **Language of Instruction** | Turkish |
| **Course Level** | Master Degree, Doctoral Degree |
| **Course Type** | Selective |
| **Course Coordinator** | Prof. Dr. Hakan UZELTURK |
| **Instructors** | Prof. Dr. Hakan UZELTURK |
| **Assistants** | - |
| **Goals** | Teaching methods of solving the problems arising in theory and practice in tax matters |
| **Content** | How the various tax disputes in the national and international contexts arise and what the appropriate solution methods can be. |

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| **Learning Outcomes** | **Program Learning Outcomes** | **Teaching Methods** | **Assessment Methods** |
| 1. Understand Tax Issues |  | 1,2,3,4 | A,B |
| 2. Learn The Patterns of Tax Problems |  | 1,2,3,4 | A,B |
| 3. Learn the Solution Methods |  | 1,2,3,4 | A,B |
| 4. Apply the Solution Methods to Disputes |  | 1,2,3,4 | A,B |
| 5. Has Knowledge About International Approaches. |  | 1,2,3,4 | A,B |

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| **Teaching Methods:** | 1:Lecture, 2:Question-Answer, 3:Discussion, 4:Case Study |
| **Assessment Methods:** | A: Exam, B: Homework |

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| **COURSE CONTENT** | | |
| **Week** | **Topics** | **Study Materials** |
| 1 | Sources of Tax Law | Reading specified texts |
| 2 | International Tax Dimension | Reading specified texts |
| 3 | Constitutional Tax Principles and Review of Judgments | Reading specified texts |
| 4 | Tax Liability and Tax Payer, Durations | Reading specified texts |
| 5 | Taxation Process | Reading specified texts |
| 6 | Inspection, Tax Audit, Search, Information Gathering and Review of Judgments | Reading specified texts |
| 7 | Reasons for Ending Tax Debts | Reading specified texts |
| 8 | Midterm Exam |  |
| 9 | Tax Crimes and Sanctions | Reading specified texts |
| 10 | Administrative Solutions for Tax Disputes | Reading specified texts |
| 11 | Tax Jurisdiction and Review of Judgments | Reading specified texts |
| 12 | Income Tax, Corporate Tax, VAT, Special Consumption Tax | Reading specified texts |
| 13 | Case Study | Reading specified texts |
| 14 | Case Study | Reading specified texts |
| 15 | Case Study | Reading specified texts |
| 16 | Final Exam |  |

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| **RECOMMENDED SOURCES** | |
| **Textbook** |  |
| **Additional Resources** | **Tax Codes, Constitutional and Administrative Legislation** |

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| **MATERIAL SHARING** | |
| **Documents** | - |
| **Assignments** | - |
| **Exams** | - |

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| **ASSESSMENT** | | |
| **IN-TERM STUDIES** | **NUMBER** | **PERCENTAGE** |
| Mid-terms | 1 | 40 |
| Final | 1 | 60 |
| **Total** |  | **100** |

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| **COURSE CATEGORY** | Expertise/Field Courses |

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| **COURSE'S CONTRIBUTION TO PROGRAM** | | | | | | |
| No | Program Learning Outcomes | Contribution | | | | |
| 1 | 2 | 3 | 4 | 5 | |  |
| 1 | Ability to comprehend, solve, and to attain analytical and critical thought processes. |  |  |  |  | **X** | |  |
| 2 | Within the ambit of lifelong learning, to direct continuous renewal and cultivation of knowledge attained in the field of law |  |  |  |  | X | |  |
| 3 | To master legal resources and legal precedents; to be able to conduct comparative legal analyses in national and international legal arenas |  |  |  |  | X | |  |
| 4 | To improve settlement options; to implement creative and innovative solutions |  |  |  |  | X | |  |
| 5 | To be equipped with comprehensive and comparative knowledge gained through the study of law, enabling the transfer of this knowledge into the social and economic fields. To attain analytical thinking between cross disciplines |  |  |  |  | X | |  |
| 6 | To attain the ability to comprehend and solve legal problems pertaining to global economy |  |  |  |  | X | |  |
| 7 | To obtain knowledge of current legal subjects, through the aid of the English language | X |  |  |  |  | |  |
| 8 | To be able to utilize proficiency at an intermediate level foreign language | X |  |  |  |  | |  |
| 9 | To attain professional and scientific ethical tenants in the field of law, as well as in society at large |  |  |  |  | X | |  |
| 10 | To attain the ability to write, speak and listen effectively, in the field of law |  |  |  |  | X | |  |
| 11 | To be open-minded, to be tolerant of different ideas, to be constructive, to have self-confidence, and to be responsible both during individual studies and/or during team studies. To work effectively and efficiently |  |  |  |  | X | |  |

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| **ECTS ALLOCATED BASED ON STUDENT WORKLOAD BY THE COURSE DESCRIPTION** | | | |
| Activities | Quantity | Duration (Hour) | Total Workload (Hour) |
| Course Duration (Including the exam week: 16x Total course hours) | 16 | 3 | 48 |
| Hours for off-the-classroom study (Pre-study, practice) | 16 | 2 | 32 |
| Mid-terms | 1 | 1 | 1 |
| Homework | 4 | 4 | 16 |
| Final examination | 1 | 1 | 1 |
| **Total Work Load** |  |  | 98 |
| **Total Work Load / 25 (h)** |  |  |  |
| **ECTS Credit of the Course** |  |  | 6 |