

**MIDDLE EAST TECHNICAL UNIVERSITY**  
**Faculty of Economics and Administrative Sciences**  
**Department of Politics and Public Administration**

<b>Course Title</b>	<b>TAX LAWS &amp; TURKISH TAX SYSTEM</b>	<b>Course Code and Term</b>	<b>ADM-4236 Fall-2011</b>
<b>Instructor</b>	Ahmet BAŞPINAR, PhD Tel: 4731853 E-mail: baspinara@gmail.com		
<b>Office Hours</b>	.....		
<b>Course Description</b>	The course addresses the principles of taxation and Turkish Tax System. It focuses on the sources of the Turkish tax legislation, procedures of taxation, tax laws and their applications in Turkey, and Turkish Tax Administration.		
<b>Grading</b>	Attendance is compulsory. There will be midterm and final exams. Midterm has a weight of 30 percent and final has a weight of 60 percent, while attendance is 10 percent of your grade.		
<b>Course Materials</b>	Text Book: Başpınar, Ahmet, <i>Taxation in Turkey</i> , Yaklaşım Print House, Ankara, 2011 Other required materials are to be given by the instructor.		
<b>Other Materials</b>	<p><u>In English:</u></p> <ul style="list-style-type: none"> <li>* Başpınar, Ahmet, <i>Tax Law and Turkish Tax System</i>, Ministry of Finance, 2009</li> <li>* Derdiyok, Türkmen, <i>Turkish Tax Laws and Other regulations Concerning Foreign Investors</i>, Ministry of Finance, 1999</li> <li>* Rosen, Harvey, <i>Public Finance</i>, Irwin, Homewood, 1991.</li> </ul> <p><u>In Turkish:</u></p> <ul style="list-style-type: none"> <li>* Akdoğan, Abdurrahman, <i>Vergi Hukuku ve Türk Vergi Sistemi</i>, 9. Baskı, Gazi Kitabevi, Ankara, 2009</li> <li>* Bilici, Nurettin, <i>Vergi Hukuku</i>, 26. Baskı, Seçkin Yayıncılık, Ankara, 2011</li> <li>* Erol, Ahmet, <i>Türk Vergi Sistemi ve Vergi Hukuku</i>, 2. Baskı, Yaklaşım Yayınevi, Ankara 2009</li> <li>* Işık, Abdulkadir, Habip Yıldız, Temel Gürdal, Nurullah Altun, Nevran Karaca, Filiz Aygen ve Tarkan Peran, <i>Vergi Hukuku ve Türk Vergi Sistemi (Ders Notları)</i>, Sakarya Kitabevi, Sakarya, 2004</li> <li>* Kırbas, Sadık, <i>Vergi Hukuku</i>, 18. Baskı, Siyasal Kitabevi, Ankara 2008.</li> <li>* www.gib.gov.tr</li> </ul>		
<b>Course Outline</b>			
Week 1	* Introduction		
Week 2	* Basic Issues in Taxation: Definition of Tax, Principles of Taxation, Tax Burden etc. * Taxpayer and Persons Liable for Payment		
Week 3	* Taxation Process * Taxpayer's Responsibilities and Calculating Periods		
Week 4	* Tax Loss, Tax Evasion and Related Penal Provisions * Tax Authorities and Tax Audit		
Week 5	* Reasons that Cease or Lessen Tax Burden and Tax Penalties * Tax Disputes and Methods of Resolution		
Week 6	<b>Midterm</b>		
Week 7	* Personal Income Tax -I		
Week 8	* Personal Income Tax -II		
Week 9	* Personal Income Tax -III		
Week 10	* Corporate Income Tax -I		
Week 11	* Corporate Income Tax -II		
Week 12	* Value Added Tax		
Week 13	* Excise Duty (Special Consumption Tax) * Banking and Insurance Transaction Tax * Private Communication Tax * Motor Vehicle Tax		
Week 14	* Inheritance and Gift Tax * Real Estate Tax * Fiscal Stamp Tax		
	<b>Final</b>		