



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Taxpayer Rights and Obligations							
Course Code		MHY515		Course Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	124 ( <i>Hours</i> )	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Gaining knowledge and skills related taxpayers rights and obligations, equipping ability to interpret the resources of taxpayers rights, gaining to discern about types and protection of taxpayer rights							
Course Content		General taxpayer rights: Right to be served fair, equal and respectful, Right to be informed, Right to appeal: Administrative and judicial application Right to privacy of taxpayer information; Right to certainty in taxation; Right to secrecy of private life; Right to be represented,Rights in imposition and collection of tax: Tax return with reservation, Compunction, Cancellation, Tax offence allowance, Rights in audit of tax,Rights in administrative and judicial remedies: Accordance, Correcting errors; Right to a fair trial, Right to remain silent subjects will be handled							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion					
Name of Lecturer(s)									

### Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	60

### Recommended or Required Reading

1	Billur Yaltı, Vergi Yükümlüsünün Hakları, İstanbul: Beta Basım Yayım A.Ş., 2006
2	Güneş Çetin Gerger, Mükellef Hakları ve Vergiye Gönüllü Uyum, İstanbul: Legal Yayıncılık, 2011
3	Duncan Bentley, Taxpayers' Rights: An International Perspective, Adelaide: Hyde Park Press, 1998

Week	Weekly Detailed Course Contents	
1	Theoretical	Conception of taxpayer - tax liability. Investigation situation and types of liabilities in Tax Law
2	Theoretical	Taxpayer's obligation of notification, documentation, bookkeeping and record
3	Theoretical	Tax Return obligation, Obligation related to documentation of payments, Retaining and submitting obligation, Other obligations
4	Theoretical	Rule of law and concept of taxpayer rights; Place in rights and importance of taxpayer rights; Resource and development of taxpayer rights
5	Theoretical	General taxpayer rights: Right to be served fair, equal and respectful, Right to be informed, Right to appeal: Administrative and judicial application
6	Theoretical	General taxpayer rights: Right to privacy of taxpayer information; Right to certainty in taxation; Right to secrecy of private life; Right to be represented
7	Theoretical	Special taxpayer rights: Rights in imposition and collection of tax: Tax return with reservation, Compunction, Cancellation, Tax offence allowance, Rights in audit of tax
8	Intermediate Exam	Mid-term Exam
9	Theoretical	Special taxpayer rights: Rights in administrative and judicial remedies: Accordance, Correcting errors; Right to a fair trial, Right to remain silent
10	Theoretical	Rights based on ECHR: Right to protection of property, Right to fair trial, Rights in trial
11	Theoretical	Rights based on ECHR: Rights related crime and penalty, Right to respect for private life and freedom of travel, Right to be non-discrimination
12	Theoretical	Taxpayers rights in OECD countries: ABD sample and protection of rights
13	Theoretical	Taxpayers rights in Australia and UK and protection of rights
14	Theoretical	Developments in the world and in Europe for the protection of Taxpayer Rights
15	Theoretical	Taxpayer Rights and their protection in Turkey (General evaluation)
16	Final Exam	Final Exam



**Workload Calculation**

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	3	3	84
Assignment	2	1	1	4
Individual Work	3	2	1	9
Midterm Examination	1	10	1	11
Final Examination	1	14	2	16
Total Workload (Hours)				124
[Total Workload (Hours) / 25*] = ECTS				5
*25 hour workload is accepted as 1 ECTS				

**Learning Outcomes**

1	To be able to analyze and evaluate properties of taxpayers obligations;
2	To be able to define the notion of taxpayer rights and distinguish its position in rights;
3	To be able to explain resources of taxpayers rights and their characteristics;
4	To be able to count general taxpayer rights and analyze their properties ;
5	To be able to count special taxpayer rights and analyze their properties;
6	To be able to interpret rights based on ECHR and draw a conclusion;
7	To be able to explain the mechanisms for the protection of taxpayer rights;

**Programme Outcomes (Public Finance and Tax Applications Masters)**

1	To be able to learn the basic concepts in economic and public finance theories, and learn to correlate with basic economic problems and ratiocination
2	To be able to gain a basic knowledge of public finance, fiscal policy, government budgeting, tax theory and practice
3	To be able to comment and evaluate about public expenditure usages, public revenues and public borrowing
4	To be able to evaluate and analyze economic data with regard to fiscal policy usage
5	To be able to gain knowledge particularly in the areas of professional expertise in the public sector, public and private sector needs for the areas of economics, finance, law, accounting, tax, business knowledge
6	To be able to follow practical and theoretical innovations in the field of Finance, at a national and international level
7	To be able to offer and share alternative solutions in the field of public finance with awareness for lifelong learning and critical thinking
8	To be able to present opinions as to current issues in public finance, to enhance them as well as to use them in interpreting events
9	To able to share theoretical and practical knowledge in the field of public finance and translate them into teamwork activities

**Contribution of Learning Outcomes to Programme Outcomes 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High**

	L1	L2	L3	L4	L5	L6	L7
P1	5	5	5	5	5	5	4
P2	4	4	4	4	4	4	5
P3	5	5	5	5	5	5	5
P4	4	4	4	4	4	4	4
P5	4	4	4	4	4	4	4
P6	4	4	4	4	4	4	4
P7	4	4	4	4	5	5	4
P8	4	4	4	4	5	4	5
P9	4	4	4	4	4	4	4

