



Legal Nature of Tax Cases in Turkish Law

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ABSTRACT

Tax, as a concept, is money received from individuals based on public power. With the event that causes the tax, a tax liability arises on the taxpayer, and it is possible to collect a certain amount by using public power by the administration. In terms of taxation, which is one of the areas where interference with property rights is the most intense, violation of individuals' rights may come up in some cases. In other words, administrative authorities can carry out illegal activities by exceeding their superior powers. Therefore, judicial review of administrative acts and actions within the framework of legal rules is essential and necessary. As a rule, it can be stated that the lawsuits filed against taxation procedures, as in other administrative acts in Turkish law, are also administrative cases. In this direction, the addressees of the administration's acts and actions may apply to the administrative judiciary with the primary demand for their rights and interests. It is adopted that the settlement of disputes in the way of administrative jurisdiction is settled on a specific case. In this context, there is a particular type of case in the form of tax cases in the administrative jurisdiction. The legal nature of legal and instances of tax has been a debated issue. In this direction, regular examinations of tax cases have been examined.

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1. Introduction

To explain the tax cases fully, the concept of tax should be explained first. Tax systems are shaped under the influence of the countries' political, economic, and social realities (Genç & Yaşar, 2009: 34). For example, while the most critical tax type in

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the Ottoman Empire until the beginning of the 19th century was the direct taxes collected from agriculture; in parallel with the economic situation, the share of direct taxes decreased towards the end of the 19th century, whereas the share of indirect taxes started to increase (Öner, 1983: 108). In this respect, when the historical process is examined, in parallel with the change in the economic conditions, the need for financial means to fulfill them has also increased (Kaneti, 1989: 11). Considering the historical process, tax is a concept that has caused many conflicts between states and individuals (Ateş, 2019: 71). Essentially, the state administrators' behavior and the determination of taxes without being dependent on any systematic principles represent the main factors that cause these conflicts (Kaneti et al., 2019: 17). Indeed, one of the significant reasons for the 1789 French Revolution is that the king imposed unlimited taxes (Kwass, 2006: 3). In the Statement of Human and Citizen Rights (Art. 13, 14) declared after the French Revolution of 1789, the principles of generality and equality in taxation and the principle of legality of taxes are ruled (Coradetti, 2006: 23). Therefore, some fundamental principles regarding taxation procedures have also been adopted in Turkish tax law (Koyuncu, 2016: 98-99). In this context, in the 1982 Constitution ("*Constitution*"), the principle of fair and balanced distribution of tax burden and the principle of legality was adopted in determining, changing, and removing taxes, duties, fees, and similar financial obligations (Kartalçı & Doğan, 2013: 123).

Determining the tax burden in line with these principles plays a fundamental role in ensuring social justice and welfare (Kartalçı & Doğan, 2013: 123). Because, if the taxation principle according to financial power and legality principles in taxation is replaced by nepotism in the taxation process, this situation will bring unrest in the society, distrust of the government, and the inability of the state-individual relations to function properly (Koyuncu, 2016: 152). Taxation is lawful and efficient, especially if it is within the legal rules and complies with the principles stipulated by the law (Aliefendioğlu, 1983: 62). The state of law equally refers to a legal order in which individuals' fundamental rights and freedoms are guaranteed (Gerçek, 2006: 9). Accordingly, some disputes arise between individuals and the state in case of non-compliance with the principles in terms of taxes collected to provide public expenditures within the scope of Article 73 of the Constitution by using public power. The tax debtor will create this legal dispute in the tax law, that is, to resort to judicial remedies against taxation acts (Kaneti et al., 2019: 17). There are two types of a debtor in the tax liability relationship, namely the taxpayer and the liable, against the creditor party. Still, both concepts represent different legal statuses in tax law (Taylar, 2014: 4948). By the principle of legality of the administration, the administrative authorities must act under the law while they are required to intervene in fundamental rights and freedoms (Güran, 2020: 57).

When referring to judicial control in resolving tax disputes, it will be stated that the administrative judiciary is different from the Anglo-Saxon legal system (Güran, 2020: 84). In this context, considering the 125. and 155. articles of the Constitution, as they are an administrative act, the lawsuits to be filed against taxation procedures should, as a rule, be resolved in the administrative court (Gerek & Aydın, 2005: 313). However, the argument that the types of cases are limited in the administrative jurisdiction, the nature of the lawsuits filed against taxation procedures have not come to the fore (Karakoç, 2017: 151). In this sense, it has been a matter of debate whether the tax case has a distinct nature in Turkish administrative jurisdiction law. In this direction, the study's continuation will examine: (i) whether there is a case type in the tax case form, (ii) how the tax case can be handled within the framework of other types of cases, and what the result should be.

2. Taxation Procedures in terms of Administrative Law

Tax law is a branch of public law that includes various legal paradigms (Weisbach, 1999: 860). Since tax law ultimately aims at rendering public services, there is a close relationship between tax law and administrative law, which regulates the rules regarding taxes, which constitute the most important source of public expenditure required by public services (Kaneti, 1989: 11). This close relationship of tax law with administrative law has led to the view that tax law is not a separate branch of law, unlike administrative law (Öncel et al., 2013: 4). As a matter of fact, in the French doctrine, tax law is examined either under public finance or as a special sub-branch of administrative law (Carmes-Brunet, 2017: 121). It should be noted that the authority, form/procedure, reason, subject, purpose elements valid for administrative acts are also useful in terms of taxation acts (Öncel et al., 2013: 4). For this reason, tax law can be considered as a separate branch of law that is subject to administrative law in a broad sense but has its own concepts, rules, and separate principles (Karakoç, 1996: 10).

It can be concluded that the "tax" is a currency collected based on the sovereign power of the state (Özcan, 2012: 61). Accordingly, tax, as a definition, is the money that the state receives from individuals free of charge to provide public expenditures based on sovereign power (Mutluer, 2008: 9). In other words, taxes are the economic resources that the state provides from individuals, depending on the sovereignty and sanction power of the state, without offering an immediate eligible response to individuals (Öncel et al., 2013: 2). Taxes not only serve to provide the means necessary for the achievement of state duties but also play a role in the realization of many other objectives entailed by a preselected economic policy (Repaci, 1950: 608). Unlike the free-market economy, the financing of the goods and services produced in the public sector is mainly met by the state's taxes (Pehlivan, 2012: 20). In

the era of classical state thought, public expenditures were made for some essential public services, and thus, an excessive source of income was not needed to meet limited expenditures (Hatipoğlu, 2007: 85). Nowadays, the increase in government expenditures -in line with the expansion of their activities- results in receiving money from individuals within the scope of taxes and similar financial obligations (Mutluer, 2008: 9). The taxes collected from the private sector are transferred back to the private sector through public expenditures, thanks to tax practices, which are the primary source of financing for the state to properly fulfill its administrative activities envisaged by positive law (Doğanalp, 2020: 201).

Consequently, taxation refers to a fund that is eventually transferred from the private sector to the public sector, which inevitably creates a financial burden on the taxpayer (Yüce & Gerçek, 1998: 20). In this context, the state and the individual come face to face in a financial issue (Gerçek et al., 2015: 76). Therefore, the concept of tax means both participation in the financing of public services carried out by the administration by the principles of the public economy and imposing a duty on individuals by the constitution (Uluatam, 2003: 259).

Approaching the subject at the level of the Turkish tax system, the realization of the tax liability in terms of obliged parties requires that the tax in question is based on the law and that a provision regarding the applicability of that tax law should be included in the budget law of the relevant year to apply the relevant law provision (Güneş, 1985: 475). In this context, a concrete tax relationship begins between the obliged party and the state with the occurrence of the tax-generating event within the framework of the provisions of the law (Öncel et al., 2013: 87). With the occurrence of the event that gives rise to the tax, a tax liability arises on the taxpayer, and it is possible to collect this by using the public power and determining a certain amount (Kırbaş, 2015: 89). In this context, the disputes arise from the implementation of the imposition, notification, accrual, and collection acts on the taxpayer following the occurrence of the tax-giving event (Şenyüz et al., 2015: 160). For example, two things need to be known to carry out the assessment, which is an administrative act: tax base and rate (Şenyüz et al., 2015: 161). Although the law determines the public's rates, the taxpayer is either notified by the taxpayer himself or determined unilaterally by the tax administration (Taşkan, 2018: 177).

The taxation process contains multiple acts that follow one after the other but are separable from each other (Özcan, 2017: 186). However, the administration's acts by using this superior position against individuals can sometimes violate the taxpayers' rights (Arslan, 2016: 360). Especially, since administrative authorities can carry out unilateral and executive acts on individuals by exercising public power, the phenomenon of interference with fundamental rights and freedoms becomes more prominent in the presence of an illegal administrative act (Güran, 2008: 58). In such

cases, a conflict of interest occurs between the individuals who think their rights are violated due to the administration's acts and actions (Özbilen, 2013: 242). To avoid this effect's negative consequences, it is important that judicial remedies can be used against taxation acts (Akdoğan, 2019: 193). In this sense, as Erkut stated, the essence of the rule of law is that it is primarily bound by law in all kinds of acts of public power and that judicial mechanisms are equipped with the power and efficiency of removing the deviations that may arise in the public power from the legal order (Erkut, 2004: 18). One of the important points in terms of the principle of the rule of law is that whether the duties and powers given to the state in the Constitution are used arbitrarily or not is subject to judicial review (Şenyüz, 2008: 1846). As a matter of fact, in the 125th article of the Constitution, the principle of being open to judicial remedy against all kinds of acts and actions of the administration is emphasized, and it is aimed to ensure the adherence of the administration to the law, thanks to judicial control (Ünlüçay, 2004: 2). Therefore, taxation acts are also subject to administrative and judicial reviews (Arslan, 2016: 361). In the study, the nature of the lawsuits filed for resolving the dispute will be discussed, except for the question of whether taxation acts can be the subject of a lawsuit.

3. Jurisdiction for the Resolution of Dispute against Taxation Procedures

The basis, how much of a heavy liability such as tax unilaterally collected from individuals and reaching significant amounts for taxpayers, and to whom this tax will concern, are very sensitive points in terms of fundamental rights and freedoms of individuals (Toprak & Armağan, 2018: 148). According to Law No. 213, the tax receivable arises in the event that the tax laws are tied to the tax or the legal situation's improvement. The tax receivable constitutes tax liability in terms of the taxpayer. The tax debtor can be specified as the person with tax debt (Yavaşlar, 2013: 32). On the other hand, tax duty refers to the legal relationship established between the tax administration and the taxpayer according to the conditions of the concrete event, and this is also a public law relationship (Yavaşlar, 2013: 33). Taxpayers are responsible personally and with their assets to pay their tax debts (Uluatam & Methibay, 2001: 95). In this sense, the most basic distinguishing feature of the taxpayer in tax law is focused on the concept of being indebted (Uluatam & Methibay, 2001: 94). The person who took place above the tax-generating event determined by the legislation's tax norm, which uses its taxation authority, is processed within this framework (Narter & Sarıcaoğlu, 2016: 124). In this context, as Neumark expresses, each tax means a subjective obligation for individual taxpayers that limits the freedom of disposition in the context of economic property rights (Neumark, 1937: 249). Considering the principle that administrative acts are subject to judicial review, the most effective way for individuals to defend themselves against injustice or damage

suffered as a result of the administrative act made by the administration or to claim and prove their rightfulness against the action they have been subjected to and to remedy the damage is to exercise their right to litigation before judicial authorities (Ağar, 2006: 286). Essentially, taxpayers can choose the more advantageous one for them than administrative or judicial remedies. The taxpayer may seek correction or reconciliation within the scope of an administrative solution. However, the research results show that the taxpayer trusts the tax courts more than the administrative authorities (Saban, 2000: 11). Unlike administrative solutions, tax cases are heard and resolved in tax courts.

Certain disputes may arise in terms of tax liabilities, which must pay the tax because they are related to the event where the law binds the tax (Oktar, 1997: 65). As a concept, disagreement is between two legal subjects about the existence of a right, debt, duty, legal situation, and to whom it belongs. In this context, if tax disputes are defined in the context of law, it can be said that there are conflicts of interest between the state and the taxpayer as a result of the implementation of the rules regulating the tax law (Candan, 2010: 3). In other words, disputes arising from legal relations and that cannot be resolved by the parties are defined as legal disputes (Karakoç, 2005: 63). Due to the nature of the legal taxation relationship, the taxpayers need to exercise their rights against strong administration. The protection of taxpayers against the administration emerges as an obligation of the democratic rule of law (Karataş Durmuş, 2016: 100). Within the scope of the establishment of judicial mechanisms, tax judicial systems can be divided into four different groups: the tax judicial system linked to the judicial jurisdiction, the tax judicial system linked to the administrative judiciary, the independent tax judicial system, and the mixed tax judicial system (Kirbaş, 2015: 202-203). The tax system applied in Turkey is linked to the judicial system of administrative courts. In other words, Continental Europe, including Turkey, which in terms of the legal system, judicial courts, in general, is carried out in the framework of the hierarchy of administrative courts and "*the apex of which is Council of State*" (Özbudun, 2020: 37).

While explaining the solution of tax disputes at the judicial stage, it is necessary to focus on the resolution authorities of these disputes briefly. In this way, a certain framework will be drawn about tax cases. The jurisdiction of tax courts has been determined by regarding the subject of the case with a special regulation, different from the administrative courts (Kirman, 2010: 109). In this context, the tax courts are not the general jurisdiction in resolving disputes arising from administrative acts and proceedings, but the jurisdiction with special duty (Eraslan & Bilgin, 2016: 154-155). And, however, tax courts are general courts in the resolution of cases arising from tax disputes. Therefore, depending on the dispute, the tax courts can be either general or special courts (Karataş Durmuş, 2018: 55). It is not always possible to solve the problems that arise between the obliged party and the tax offices through

administrative solutions, which are considered alternative solutions (Erdem, 2012: 83). There may be many reasons for disputes between taxpayers and tax administrations due to account errors and taxation errors in the assessment (Ağar, 2007: 375). There may be an unfair over or under tax charge due to administrative authorities' errors in the tax-related accounts or the taxation process (Arslaner, 2016: 275).

For this reason, mechanisms that will produce judicial solutions have been established to correct the dispute between the parties. Judicial remedies provide a more guaranteed solution than the administrative remedies used to resolve individual disputes (Ertuğ, 1947: 11). In this way, it becomes possible for individuals to obtain a definite judgment on the resolution of the relevant dispute (Bilgen, 1999: 74). The tax case concept expresses the lawsuits filed for the assessment made by the administration, *ex officio*, and the lawsuits filed based on the declarations submitted with a reservation. In tax cases, there is a judicial solution to a legal dispute between the administration and the taxpayer (Ayyıldız, 2015: 76). The cases in which there is a dispute in the judicial authorities and the most hesitation about the types in administrative practices are also such cases.

4. The Issue of whether Tax Cases are a Separate Case Type

Apart from the general principles of administrative law, there are many special provisions and principles in tax law. According to Tekeli in the doctrine, some principles regarding the imposition, accrual, and collection of our taxes were laid down with various laws, and the tax administrations were privileged (Tekeli, 1955: 157). Here, the special provisions of the tax legislation and these procedural provisions draw the environment of tax law in the Turkish legal system. However, it is not clear what kind of lawsuit is meant by the term "tax case" in the laws numbered 2576 and 2577. The tax case is not regulated as a separate chapter in the Procedure of Administrative Justice Law No. 2577. Still, it has been subjected to the same and sometimes different procedures with administrative cases through special provisions interspersed among general provisions (Kaplan, 2016: 147). For example, tax cases differ from other types of cases in terms of filing time, subject, and procedure (Ağar, 2007: 382). As in administrative cases (Üstün, 2013: 89), the main rule in terms of tax cases is to file a lawsuit against the act from the date of notification. The litigation period is sixty days in the Council of State and administrative courts, and thirty days in tax courts in cases where there is no separate period in special laws (Yıldırım, 2020: 153). Unlike other types of administrative cases, in tax cases filed in tax courts as the court of the first instance, the collection of the tax receivable stops automatically with the case's completion. As an exception to the rule that filing a lawsuit against the administrative act, which is the basic principle in the administrative jurisdiction, does not stop the execution of that act, the general rule in the tax jurisdiction is that filing a lawsuit stops

the collection process (Gerçek, 2002: 123). Therefore, there is no need to request a stay of execution in tax cases (Gerçek, 2002: 123). From this mode of regulation, it is not easily comprehended whether the tax case is separate or part of one of the administrative cases.

First, tax disputes are also administrative disputes. Because when we look at the origin of tax disputes, it is seen that they arise from taxation acts (Karakoç, 2017: 151). For example, the disputes arising over the claim of unfair taxation, the disputes arising over the excess taxation claim, or the disputes arising over unfair payment claim (Turmangil, 1987: 127). Within the scope of the Administrative Jurisdiction Procedure Law No. 2577, a separate type of case as a tax case is not included and, apart from the annulment and full remedy cases, the special application procedures related to the tax case are not classified under a separate article. The time of the addressee to file a lawsuit, the jurisdiction responsible for resolving the case, the procedures carried out in resolving the case suggests that the tax case may be a separate type. Tax cases ultimately concern the acts and affairs made against the addressee (Ayyıldız, 2015: 76).

In the case that the competent administrative authority does not carry out the taxation procedures, it will be mentioned that the authority element in terms of the act is illegal (Ağar, 2006: 286). The reason for the taxation in terms of the cause element is the event that causes the tax on the addressee. If the competent administrative authority incorrectly detects the tax-generating event or if the tax-generating event does not occur, the act will be illegal in terms of the cause (Ağar, 2006: 293). When examined in terms of the act's elements, the plaintiff, who wants to protect his interests before the competent jurisdiction, will claim that the act he has dealt with is unlawful within the framework of these elements (Özcan, 2017: 167). For this reason, the disputes arising from the taxation process will be no different from the type of annulment case the cancellation is requested, as it is against the elements of the administrative act (Sarıaslan, 2016: 505). With the annulment case, it is aimed to remove from the legal order one of the elements of the administrative acts that produce its effects in the legal order is unlawful (Karahanoğulları, 2007: 205). Violation of the plaintiff's various material or moral interests gives the person the right to file an action for annulment (Kaya, 2008: 273). The purpose of filing the action for annulment is to remove this act by the person/persons whose interests are violated due to the execution and implementation of the act and the legal effect it has caused (Organ and Coşkun Karadağ, 2012: 60).

Besides, there may be a claim for compensation because of the taxation process. Because of the tax dispute, there will be a financial loss of the addressee. The compensation for this financial loss will be possible by filing a full remedy action in the administrative court (Çağlayan, 2019: 598). As a result of the activities of the

administration that cannot be explained by private law, the disorder, that is, the material damage created in the assets of the persons and persons protected by the legal order, is compensated in our system as a result of a full remedy case (Karahanoğulları, 2007: 203). For this reason, a complete remedy case brought by those whose rights are imposed due to the execution and implementation of that act or action may also arise in terms of tax disputes. This is because the taxpayer's purpose to file the case is to replace the monetary amount that he lost. However, it should be noted that the tax judge is not satisfied with canceling the taxation process that is the subject of the dispute (Karahanoğulları, 2005: 211). Just like in the judicial case, it also decides on the case's merits (Duran, 1988: 71). The nature of the tax case can be understood more easily if we evaluate the meaning of the term full remedy case as a case of compensation, as is generally understood in the Turkish administrative justice system, but as the judge's use of all the powers required by a trial without classification and registration (Turmangil, 1987: 149). Because in this way, the problem of implementing the final judgment given after the annulment case will be overcome (Ayanoglu, 2003: 69-70). Therefore, when explaining the tax case's legal nature, it is important to use the term full remedy case (Yıldırım, 2020: 36). In this possibility, it can be argued that the tax case is close to a full remedy case in this sense. For this reason, as Alan states if those who defend that tax cases are full remedy cases come to this view by considering the right to be obtained through the tax case, not the examination of the merits of the case and the legal regulation (Law No. 2577, Article (Art.) 2/1-a), should be excluded from the discussion (Alan, 1983: 39) because the evaluation elements that dominate the views are different (Alan, 1983: 39).

There are opinions in the doctrine that there is an annulment case regarding tax cases, the view that it is a full remedy case, and that it should be considered a third category apart from this (Kaplan, 2016: 147). Some authors regard the tax case as a separate type, considering the tax case is resolved by separate types of jurisdictions and has some distinctive features different from other types of cases (Turmangil, 1987: 154). Some authors, on the other hand, think that tax lawsuits are full remedy cases, as the subject of tax cases is measurable with money, and the administration is directed towards compensation for damages arising from its actions and acts (Gözübüyük, 2015: 272). On the other hand, the majority of the doctrine argue that, as stated in Art. 2 of Law No. 2577, the absence of a tax case type among the types of administrative cases, even if the tax case has its own characteristics, it is insufficient for the existence of a separate case type in the form of tax case (Kaplan, 2016: 147). According to this view, they state that the tax jurisdiction is located within the administrative jurisdiction, considering that the settlement of tax disputes is resolved in the form of an annulment case or full remedy case, which is one of the types of administrative cases. Therefore, tax cases are not separate from the annulment case (Özçelik, 2019: 49). The main argument of the authors, who argue that tax cases are full remedy cases,

does not come from the fact that taxation acts affect individuals' subjective rights (Acinöroğlu, 2009: 197). The reason for this is that, as adopted in French law, full remedy cases may be directed towards other matters other than compensation as demand and conclusion. However, as we have tried explaining, some authors consider tax cases in the category of full remedy cases because they only deal with monetary disputes (Tekingündüz, 1983: 59). In our opinion, it is incorrect to qualify tax cases as a full remedy case because they merely concern monetary matters.

Firstly, administrative acts that may be subject to tax cases: can be divided into general regulatory, administrative acts, and individual administrative acts (Armağan, 2009: 201). Individual administrative acts that produce legal effects on individuals can be carried out within the scope of implementing the law or Presidential decrees in the taxation process. Besides, it is possible to file a lawsuit against general, abstract, and objective administrative acts to be applied to the entire collection within its scope. Indeed, it would be inaccurate to reduce these cases' legal nature to a full remedy case alone, since such anonymous regulatory proceedings can be subjected to tax cases (Armağan, 2009: 201). Because in such cases, the desired result with the solution of the case is not compensation, but to prevent the act from producing more effect in the legal order (Atay, 2007: 19). Secondly, it can be said that tax cases are among the cancellation cases when the matter is considered from a general perspective since it is ingrained that full remedy cases are only for compensation (Tekingündüz, 1983: 56).

Moreover, according to Candan in doctrine, tax courts' establishment is based on requesting expertise from the judge for the resolution of administrative disputes arising from the implementation of tax legislation (Candan, 1984: 31). Therefore, the fact that a court is a specialized court does not require that the cases to be filed in that court be different from the types of administrative cases that can be filed in the courts of general jurisdiction (Candan, 1984: 31). As Uluatam and Methibay stated, although it is stated that a particular type of case should be included for the tax case other than those valid in the administrative jurisdiction, the general tendency is that tax cases can be resolved without any problems in the current legal order (Uluatam & Methibay, 2001: 243). As Dursun emphasizes in the doctrine, the concept of "tax case" should be removed from our legislation; because the inclusion of the concept of a tax case in both Law No. 2576 and Law No. 2577 makes it difficult to determine the theoretical nature of the cases arising from tax disputes and confuses the minds by giving the impression that there is a separate type of administrative case under the name of tax case (Dursun, 2008: 282). In that case, it can be remarked that the view that the tax case is like an annulment case as a rule, but can also take the form of a full remedy case depending on the situation, is appropriate (Karakoç, 2017: 491). In other words, creating a new type of case under the name of the tax case will not result in any other result than saying the name of that case differently (Candan, 1984: 34). In other words, it is unnecessary to create a new type of administrative case under the name of the tax

case (Kaneti et al., 2019: 473). In this sense, although it is accepted that tax cases have their own characteristics (Gözübüyük, 2015: 272), it cannot be said that they are special in the Turkish legal system, apart from the annulment case or the full remedy case. (Candan, 1984: 31).

5. Conclusion

Whether tax cases are a separate case has been a matter of debate before. These are the cases that need to be resolved by the courts in charge of the administrative jurisdiction regarding tax cases. Tax cases have some specific features. Accordingly, the arrangement of the filing period in tax courts to be thirty days different from other administrative courts, the suspension of the executive by filing the tax case, the fact that the jurisdiction of the tax courts is limited to certain lawsuits, and the settlement of tax cases by a separate judicial authority. It seems to bring out the conclusion that it can be evaluated. However, the existence of these features is not sufficient for us to evaluate the tax case, unlike Article 2 of Law No. 2577, in terms of resolving tax disputes. Accordingly, the lawsuit will be filed in the form of an annulment case to eliminate the administrative act's legal consequences or a full remedy case for compensation for the resulting damage. With the cancellation of the act, the addressee of the act will aim to erase the effects of the act, which violates its interests, from the realm of law or provide compensation for the financial loss that occurred with the lawsuit filed in the form of a full remedy case. In this respect, the view that the tax case is only in the form of a full remedy case and that it is only an annulment case is not appropriate. According to the characteristics of the concrete case, the type of case should provide the best protection to the plaintiff. They consider that it is not viewed as a particular case type in Article 2 of Law No. 2577. The dispute's resolution will ultimately be resolved in the form of an annulment or full remedy case. It is seen that the tax case has some specific features in the administrative jurisdiction branch, but it is not a separate case type.

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