Course Syllabus

Code - Course Title	**MLY313 - Turkish Taxation System**
Course Type	IV. SEMESTER
Laboratory + Practice	2+0
ECTS	**3.0**
Language of Instruction	Türkçe
Course Type	Area Elective Courses
Course Instructor(s)	ÖĞR. GÖR. LEMAN DÖNMEZ

Mode of Delivery	The course is conducted via face-to-face instruction. It is supported by lectures, case studies, evaluations of current tax practices, and question-and-answer activities.
Place of Delivery	On Campus
Used Educational Platforms	Face-to-face
Prerequisites	There are no prerequisites or corequisites for taking this course.
Courses Recomended	Having completed courses in Introduction to Economics, Basic Concepts of Law, and General Accounting will help students better understand the subject matter of this course.
Recommended Resources	1. Republic of Türkiye Ministry of Treasury and Finance, Revenue Administration, current tax guides and information publications2. Income Tax Law No. 1933. Corporate Tax Law No. 55204. Value Added Tax Law No. 30655. Special Consumption Tax Law No. 47606. Tax Procedure Law No. 2137. Law No. 6183 on the Procedure for Collection of Public Receivables8. Current textbooks and academic publications in the field of the Turkish Tax System.
Work Placement	There is no mandatory internship within the scope of this course. The practical dimension of the course is supported through the examination of examples related to tax legislation and the evaluation of current tax practices.
Aims of the Course	The aim of this course is to teach students the fundamental principles, legal foundations, and functioning of the tax system implemented in Turkey; to introduce taxes on income, wealth, and expenditures; and to provide basic knowledge and skills regarding tax liability, the taxation process, and tax obligations. Furthermore, it is intended that students be able to evaluate the Turkish tax system from economic and financial perspectives and interpret tax applications within the framework of the basic legislation.

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Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 1		Introduction to the Turkish Tax System: Definition, Objectives, Basic Principles of Taxation, and the General Structure of the Turkish Tax System	
Week - 2		Basic Concepts of Turkish Tax Law: Taxpayer, Tax Responsible, Taxable Event, Tax Base, Exemption and Exception	
Week - 3		Income Tax I: Subject of Income Tax, Taxpayers, Full and Limited Tax Liability, Elements of Income	
Week - 4		Income Tax II: Commercial Earnings, Agricultural Earnings, Wages and Professional Earnings	

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Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 5		Income Tax III: Rental Income, Capital Income, Other Gains and Income	
Week - 6		Income Tax IV: Declaration of Income, Tax Tariffs, Calculation of Tax, and Payment Principles	
Week - 7		Corporate Tax: Liability, Determination of Corporate Income, Exemptions, Deductions, Declaration and Payment Principles	
Week - 8		Value Added Tax	
Week - 9		Special Consumption Tax and Other Expenditure Taxes	
Week - 10		Stamp Duty, Fees, and Valuable Papers	
Week - 11		Real Estate Tax	
Week - 12		Motor Vehicle Tax	
Week - 13		Inheritance and Succession Tax	
Week - 14		Tax Revenues of Local Governments: Municipal Taxes, Environmental Cleaning Tax, Advertisement and Sign Tax, and Other Local Taxes	Lecture, Discussion, Case Study

Learning Outcomes

#	Learning Outcome
1	Explains the basic concepts, principles, and legal regulations regarding the Turkish Tax System.

Sustainable Development Goals

✓ End Poverty ✓ Decent Work and Economic Growth ✓ Reducing Inequalities ✓ Peace, Justice and Strong Institutions

Course Theme

✓ Economics, Finance and Management ✓ Law, Ethics and Regulations

AKTS Workload

Activity	Duration (Hour)	Count	Workload
Teorik Derse Katılım	0.00	0	0
Sınıf Dışı Çalışma (Ön Hazırlık & Pekiştirme Amaçlı)	0.00	0	0
Ödevler	0.00	0	0
Proje - Rapor - Sunum Hazırlama	0.00	0	0
Ara Sınav Hazırlığı (sınav süresi dahil)	0.00	0	0

AKTS Workload

Activity	Duration (Hour)	Count	Workload
Final Sınavı Hazırlığı (sınav süresi dahil)	0.00	0	0
Uygulama (Laboratuvar, Müzik/Enstrüman Uygulaması, Atölye/Saha Çalışması vb.)	0.00	0	0
Staj Uygulaması	0.00	0	0
		Calculated ECTS	**0.0**

Assessment Method and Passing Requirements

✓ Open-Ended Test