## Course Syllabus

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| **Code - Course Title** | **MLY206U -** |
| **Course Type** | II. SEMESTER |
| **Laboratory + Practice** | 0+0 |
| **ECTS** | **5.0** |
| **Language of Instruction** | Türkçe |
| **Course Type** | Elective Courses |
| **Course Instructor(s)** | Assoc. Prof. Dr. Gamze Öz Yalaman |

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| **Mode of Delivery** | Distance Education |
| **Prerequisites** | There is no prerequisite or co-requisite for this course. |
| **Work Placement** | Not applicable |

## Course Syllabus

| Weeks | Learning Outcomes | Topics | Teaching Methods |
|---|---|---|---|
| **Week - 1** | | Introduction to Taxation in International Trade | |
| **Week - 2** | | Customs Duty in Turkey: Theory and Practice | |
| **Week - 3** | | VAT and SCT in Imports in Turkey: Theory and Practice | |
| **Week - 4** | | VAT and SCT in Imports in Turkey: Theory and Practice (Cont.) | |
| **Week - 5** | | Additional Fiscal Obligations in Customs Transactions | |
| **Week - 6** | | Additional Fiscal Obligations in Customs Transactions(Cont.) | |
| **Week - 7** | | Midterm | |
| **Week - 8** | | Taxation of Customs Zones | |
| **Week - 9** | | Taxation of Customs Zones (Cont.) | |
| **Week - 10** | | Double Taxation and Double Taxation Treaties in International Trade | |
| **Week - 11** | | Double Taxation and Double Taxation Treaties in International Trade (Cont.) | |
| **Week - 12** | | Foreign Trade Taxation in Turkey and European Union | |
| **Week - 13** | | The Solution of Tax Disputes in International Trade | |
| **Week - 14** | | Final Examination | |

## Learning Outcomes

| # | Learning Outcome |
|---|---|
| 1 | Assess the general principles of taxation of international trade |
| 2 | Explain the basic taxes taken from international trade. |
| 3 | Evaluate free zone applications aiming to develop international trade. |
| 4 | Explain the main problems in taxation of international trade and tax policies related to foreign trade. |

## Sustainable Development Goals

*No content has been provided.*

## Course Theme

*No content has been provided.*

## AKTS Workload

| Activity | Duration (Hour) | Count | Workload |
|---|---|---|---|
| Teorik Derse Katılım | 0 | 0 | 0 |
| Sınıf Dışı Çalışma (Ön Hazırlık & Pekiştirme Amaçlı) | 0 | 0 | 0 |
| Ödevler | 0 | 0 | 0 |
| Proje - Rapor - Sunum Hazırlama | 0 | 0 | 0 |
| Ara Sınav Hazırlığı (sınav süresi dahil) | 0 | 0 | 0 |
| Final Sınavı Hazırlığı (sınav süresi dahil) | 0 | 0 | 0 |
| Uygulama (Laboratuvar, Müzik/Enstrüman Uygulaması, Atölye/Saha Çalışması vb.) | 0 | 0 | 0 |
| Staj Uygulaması | 0 | 0 | 0 |
| | | **Calculated ECTS** | **0** |

## Assessment Method and Passing Requirements

*No content has been provided.*