

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
HUK354	Tax Law II	6	3	0	0	3	3

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
Course Type	Compulsory
Course Level	Bachelor Degree
Objective	The objective of the course is to analyse regulations concerning Turkish Tax System.
Content	<p>Week 1. Historical development of Turkish tax system</p> <p>Week 2. Income Tax-concept of income-taxpayer</p> <p>Week 3. Taxation of commercial and agricultural income</p> <p>Week 4. Taxation of wages and professional income</p> <p>Week 5. Taxation of income from immovable assets</p> <p>Week 6 Taxation of income from movable assets</p> <p>Week7 Declaration of income I</p> <p>Week 8 Declaration of income II</p> <p>Week 9. Exam</p> <p>Week 10 Corporate Tax- Subject of the tax –exemptions and exclusions</p> <p>Week 11: Determination and declaration of taxable corporate income</p> <p>Week 12: Value Added Tax</p> <p>Week 13. Property Tax-Special Consumption Tax</p> <p>Week 14.Inheritance tax-Motor vehicle tax-Stamp duties</p>
References	Öncel,M.& Kumrulu,A & Çağan, N. (2010) Vergi Hukuku, Ankara, Turhan Kitabevi

Theory Topics

Week	Weekly Contents
1	Historical development of Turkish tax system
2	Income Tax-concept of income-taxpayer
3	Taxation of commercial and agricultural income
4	Taxation of wages and professional income
5	Taxation of income from immovable assets
6	Taxation of income from movable assets
7	Declaration of income I
8	Declaration of income II
9	Partial Exam
10	Corporate Tax- Subject of the tax –exemptions and exclusions
11	Determination and declaration of taxable corporate income
12	Value Added Tax
13	Property Tax-Excise Duties
14	Inheritance tax-Motor vehicle tax-Stamp duties