

## 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	Week 1. Historical development of Turkish tax system Week 2. Income Tax-concept of income-taxpayer Week 3. Taxation of commercial and agricultural income Week 4. Taxation of wages and professional income Week 5. Taxation of income from immovable assets Week 6 Taxation of income from movable assets Week7 Declaration of income I Week 8 Declaration of income II Week 9. Exam Week 10 Corporate Tax- Subject of the tax –exemptions and exclusions Week 11: Determination and declaration of taxable corporate income Week 12: Value Added Tax Week 13. Property Tax-Special Consumption Tax Week 14.Inheritance tax-Motor vehicle tax-Stamp duties
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