## 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