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			

Theory Topics

Week	Weekly Contents
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