

Content

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

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| Prerequisites | |
| Admission Requirements | |

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| 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 | |

Theory Topics

| Week | Weekly Contents |
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