

# TURKISH TAXATION SYSTEM

|      |                                                           |                                                                                                                                                                                              |                                                                           |
|------|-----------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|
| 1    | Course Title:                                             | TURKISH TAXATION SYSTEM                                                                                                                                                                      |                                                                           |
| 2    | Course Code:                                              | MVUZ048                                                                                                                                                                                      |                                                                           |
| 3    | Type of Course:                                           | Compulsory                                                                                                                                                                                   |                                                                           |
| 4    | Level of Course:                                          | Short Cycle                                                                                                                                                                                  |                                                                           |
| 5    | Year of Study:                                            | 2                                                                                                                                                                                            |                                                                           |
| 6    | Semester:                                                 | 4                                                                                                                                                                                            |                                                                           |
| 7    | ECTS Credits Allocated:                                   | 3.00                                                                                                                                                                                         |                                                                           |
| 8    | Theoretical (hour/week):                                  | 3.00                                                                                                                                                                                         |                                                                           |
| 9    | Practice (hour/week):                                     | 0.00                                                                                                                                                                                         |                                                                           |
| 10   | Laboratory (hour/week):                                   | 0                                                                                                                                                                                            |                                                                           |
| 11   | Prerequisites:                                            | --                                                                                                                                                                                           |                                                                           |
| 12   | Language:                                                 | Turkish                                                                                                                                                                                      |                                                                           |
| 13   | Mode of Delivery:                                         | Face to face                                                                                                                                                                                 |                                                                           |
| 14   | Course Coordinator:                                       | Öğr. Gör. Neslihan KIZILER                                                                                                                                                                   |                                                                           |
| 15   | Course Lecturers:                                         | Meslek Yüksekokulları Yönetim Kurullarının görevlendirdiği öğretim elemanları                                                                                                                |                                                                           |
| 16   | Contact information of the Course Coordinator:            | Öğr. Gör. Neslihan Kızılar<br>Bursa Uludağ Üniversitesi Karacabey MYO<br>neslihankiziler@uludag.edu.tr<br>02242942662-61661                                                                  |                                                                           |
| 17   | Website:                                                  |                                                                                                                                                                                              |                                                                           |
| 18   | Objective of the Course:                                  | Structure of Turkish Tax System,contents, işleyişini tanıma ve uygulama yeterliliklerini kazandırmak.to provide                                                                              |                                                                           |
| 19   | Contribution of the Course to Professional Development:   | The functioning of the taxes (Income Tax, Corporation Tax, Tax Expenditures) operation and allows mastered the ability to resolve problems arising in practice according to law methodology. |                                                                           |
| 20   | Learning Outcomes:                                        |                                                                                                                                                                                              |                                                                           |
|      |                                                           | 1                                                                                                                                                                                            | to distinguish taxes between consumption ,income and wealth.              |
|      |                                                           | 2                                                                                                                                                                                            | To explain the terms income disbursement and fortune.                     |
|      |                                                           | 3                                                                                                                                                                                            | To explain elements and properties of income.                             |
|      |                                                           | 4                                                                                                                                                                                            | To explain meanings of tax payer and types of liability.                  |
|      |                                                           | 5                                                                                                                                                                                            | To examine the determination forms of earning types                       |
|      |                                                           | 6                                                                                                                                                                                            | To calculate the taxes                                                    |
|      |                                                           | 7                                                                                                                                                                                            | To prepare a tax return                                                   |
|      |                                                           | 8                                                                                                                                                                                            | To perform accrual and declaration procedure of the taxes that calculated |
|      |                                                           | 9                                                                                                                                                                                            |                                                                           |
|      |                                                           | 10                                                                                                                                                                                           |                                                                           |
| 21   | Course Content:                                           |                                                                                                                                                                                              |                                                                           |
|      |                                                           | <b>Course Content:</b>                                                                                                                                                                       |                                                                           |
| Week | Theoretical                                               | Practice                                                                                                                                                                                     |                                                                           |
| 1    | Term of income, it's properties, tax payers and its types |                                                                                                                                                                                              |                                                                           |

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| <b>2</b> | Characteristics of the commercial and industrial activity , The concept of the commercial and industrial profits , Company revenues across the state of commercial gain,determination of the commercial gain, Determination on the basis of the balance sheet of commercial gain Determination of commercial gain by the business account                                                 |  |
| <b>3</b> | basic determination of commercial profit<br>Determining the commercial gain by actual method of deductible expenses and non deductible expenses<br>Determination of commercial gain on The construction and repair works more than one calendar year<br>Commercial gain exemption and exceptions.                                                                                         |  |
| <b>4</b> | Definition of agricultural profit<br>The scope of activity taxation of agricultural profit in real basis , taxation with deduction, Definition and contents of self-employed earnings , Self employment , The determination of earnings of self-employment<br>Scope of the revenue in self employment<br>Deductible and non-deductible expenses on the revenue, exceptions and exemptions |  |

| Activites                                   |                                                                                                                                                                                                                                                           | Number | Duration (hour) | Total Work Load (hour) |
|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-----------------|------------------------|
| Theoretical                                 | exceptions and exemptions on fee                                                                                                                                                                                                                          | 14     | 3.00            | 42.00                  |
| Practicals/Labs                             |                                                                                                                                                                                                                                                           | 0      | 0.00            | 0.00                   |
| Self study                                  | Definition and preparation                                                                                                                                                                                                                                | 14     | 2.00            | 28.00                  |
| Homeworks                                   |                                                                                                                                                                                                                                                           | 0      | 0.00            | 0.00                   |
| Projects                                    | movable properties, exceptions , Gains , Gains to be taxed, Contingent gains                                                                                                                                                                              | 0      | 0.00            | 0.00                   |
| Field Studies                               |                                                                                                                                                                                                                                                           | 0      | 0.00            | 0.00                   |
| Mid term Exams                              | Declaration of income, annual declaration ,                                                                                                                                                                                                               | 1      | 1.00            | 1.00                   |
| Others                                      |                                                                                                                                                                                                                                                           | 2      | 9.00            | 18.00                  |
| Final Exams                                 | Discounts on incomes that will be declared                                                                                                                                                                                                                | 1      | 1.00            | 1.00                   |
| Total Work Load                             |                                                                                                                                                                                                                                                           |        |                 | 90.00                  |
| Total work load on deduction on advance tax |                                                                                                                                                                                                                                                           |        |                 | 3.00                   |
| ECTS Credit of the Course                   |                                                                                                                                                                                                                                                           |        |                 | 3.00                   |
|                                             | countries. Deduction of profits of Losses and barter process.                                                                                                                                                                                             |        |                 |                        |
| <b>10</b>                                   | The corporate tax, tax payers , taxing ,determination of net corporation profit ,exceptions, deductible and undeductable expenses.determination of income                                                                                                 |        |                 |                        |
| <b>11</b>                                   | declaration of corporate incomes discounts to make,tax assessment, tax rate,assessment place, assessment time,calculation of advance tax, offsetting of advance tax, offsetting the tax paid by deduction, offsetting the taxes paid in foreign countries |        |                 |                        |

|    |                                                                                                                                                                       |  |
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| 12 | Value Added Tax, it's rate, exemptions and exclusions, taxation procedures, declaration, assessment, accrual and payment, KDV at deliveries by exportation            |  |
| 13 | Special Consumption tax and Custom Duty, their extent, konusu, tax payer and responsible documentation and registration scheme, KDV, OTV and Custom duty declarations |  |
| 14 | Motor vehicle tax, inheritance and transfer tax and property tax, types of classification and taxing process                                                          |  |

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| 22 | Textbooks, References and/or Other Materials: | TÜRK VERGİ SİSTEMİ DERSLERİ<br>D.ŞENYÜZ/M.YÜCE/A.GERÇEK 2020<br>EKİN YAYINLARI |
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| 23 | Assesment |  |
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| TERM LEARNING ACTIVITIES                                         | NUMBER                                                                                                                                             | WEIGHT |
|------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| Midterm Exam                                                     | 1                                                                                                                                                  | 40.00  |
| Quiz                                                             | 0                                                                                                                                                  | 0.00   |
| Home work-project                                                | 0                                                                                                                                                  | 0.00   |
| Final Exam                                                       | 1                                                                                                                                                  | 60.00  |
| Total                                                            | 2                                                                                                                                                  | 100.00 |
| Contribution of Term (Year) Learning Activities to Success Grade |                                                                                                                                                    | 40.00  |
| Contribution of Final Exam to Success Grade                      |                                                                                                                                                    | 60.00  |
| Total                                                            |                                                                                                                                                    | 100.00 |
| Measurement and Evaluation Techniques Used in the Course         | Measurement and evaluation is carried out according to the principles of Bursa uludag University Associate and Undergraduate Education Regulation. |        |

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| 24 | ECTS / WORK LOAD TABLE |
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| 25  | CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS |     |     |     |     |     |     |     |     |      |      |      |      |      |      |      |
|-----|---------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|
|     | PQ1                                                           | PQ2 | PQ3 | PQ4 | PQ5 | PQ6 | PQ7 | PQ8 | PQ9 | PQ10 | PQ11 | PQ12 | PQ13 | PQ14 | PQ15 | PQ16 |
| ÖK1 | 5                                                             | 4   | 2   | 1   | 5   | 4   | 2   | 5   | 3   | 3    | 2    | 1    | 0    | 0    | 0    | 0    |
| ÖK2 | 4                                                             | 2   | 3   | 1   | 4   | 4   | 3   | 4   | 2   | 2    | 3    | 2    | 0    | 0    | 0    | 0    |
| ÖK3 | 4                                                             | 2   | 2   | 1   | 4   | 4   | 2   | 5   | 3   | 2    | 1    | 2    | 0    | 0    | 0    | 0    |
| ÖK4 | 3                                                             | 3   | 2   | 1   | 5   | 5   | 3   | 5   | 2   | 3    | 1    | 2    | 0    | 0    | 0    | 0    |
| ÖK5 | 4                                                             | 3   | 2   | 1   | 4   | 5   | 2   | 4   | 3   | 2    | 3    | 1    | 0    | 0    | 0    | 0    |
| ÖK6 | 3                                                             | 2   | 3   | 1   | 5   | 4   | 2   | 5   | 1   | 2    | 4    | 3    | 0    | 0    | 0    | 0    |
| ÖK7 | 3                                                             | 3   | 2   | 1   | 5   | 5   | 3   | 3   | 4   | 2    | 1    | 2    | 0    | 0    | 0    | 0    |
| ÖK8 | 3                                                             | 2   | 4   | 5   | 1   | 3   | 2   | 5   | 4   | 2    | 3    | 1    | 0    | 0    | 0    | 0    |

LO: Learning Objectives PQ: Program Qualifications

|                            |                   |              |                 |               |                    |
|----------------------------|-------------------|--------------|-----------------|---------------|--------------------|
| <b>Contribution Level:</b> | <b>1 very low</b> | <b>2 low</b> | <b>3 Medium</b> | <b>4 High</b> | <b>5 Very High</b> |
|----------------------------|-------------------|--------------|-----------------|---------------|--------------------|