

FOREING TRADE PROCEDURES AND TAXES

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| 1 | Course Title: | FOREING TRADE PROCEDURES AND TAXES | |
| 2 | Course Code: | MLY3403 | |
| 3 | Type of Course: | Optional | |
| 4 | Level of Course: | First Cycle | |
| 5 | Year of Study: | 3 | |
| 6 | Semester: | 5 | |
| 7 | ECTS Credits Allocated: | 5.00 | |
| 8 | Theoretical (hour/week): | 3.00 | |
| 9 | Practice (hour/week): | 0.00 | |
| 10 | Laboratory (hour/week): | 0 | |
| 11 | Prerequisites: | None | |
| 12 | Language: | Turkish | |
| 13 | Mode of Delivery: | Face to face | |
| 14 | Course Coordinator: | Prof. Dr. ADNAN GERÇEK | |
| 15 | Course Lecturers: | Prof.Dr. Adnan Gerçek | |
| 16 | Contact information of the Course Coordinator: | Bursa Uludağ Üniversitesi İİBF Maliye Bölümü Görükle Kampüsü, Nilüfer/BURSA E-posta: agercek@uludag.edu.tr Telefon: 0224 294 10 72 | |
| 17 | Website: | | |
| 18 | Objective of the Course: | Gaining knowledge and skill about legal foundations of foreign trade transactions; equipping ability to interpret customs process and customs regimes and obtain to discerning related procedures of customs duties. | |
| 19 | Contribution of the Course to Professional Development: | It contributes to the proficiency of knowing the general operation and taxation process in order to improve the professional skills of the students in the field of foreign trade. | |
| 20 | Learning Outcomes: | | |
| | | 1 | To be able to understand basis concept and rules relating to foreign trade |
| | | 2 | To be able to analysis types of delivery and payment relatively |
| | | 3 | To be able to explain the Turkish foreign trade system, customs regimes and customs procedures |
| | | 4 | To be able to distinguish the features of fiscal obligations and incentives for foreign trade |
| | | 5 | To be able to explain the features, basic elements and taxation process of customs tax |
| | | 6 | To be able to analyze customs misdemeanors and penalties and solutions of customs disputes |
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| 21 | Course Content: | | |
| | | Course Content: | |
| Week | Theoretical | Practice | |

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| 1 | Basic concepts of foreign trade: International rules and agreements relating to foreign trade; Turkey's preferential trade relations | | | |
| 2 | Type of delivery in foreign trade: INCOTERMS and its features; The nature, groups and explanation of the delivery types | | | |
| 3 | Types of payment in foreign trade: Cash payment, Payment against good, Payment against documents, Payment on letter of credit, Draft payment. Exchange transactions in foreign trade | | | |
| 4 | Documents that use in foreign trade: Commercial Documents; Official Documents; Transport Documents; Insurance Documents and Finance Documents | | | |
| 5 | Turkish Foreign Trade Legislation and Related Institutions: export, import, free zones, standardization in foreign trade, Institutions and organization relating to foreign trade | | | |
| 6 | Foreign trade and customs procedures: Export and import stages; Customs approved transactions; Customs clearance process | | | |
| 7 | Customs Regimes: Customs Regimes with No Economic Effect; Access to Free Movement, Export regime and Transit regime | | | |
| 8 | Economically Effective Customs Regimes: Customs warehouse regime; Inward | | | |
| Activities | | Number | Duration (hour) | Total Work Load (hour) |
| 9 | Theoretical Fiscal obligations received from foreign trade; Customs Tax and similar obligations; | 14 | 3.00 | 42.00 |
| Practicals/Labs | | 0 | 0.00 | 0.00 |
| Self study and preparation | | 14 | 3.00 | 42.00 |
| 10 | Incentives for Foreign Trade: VAT Exemption | | | |
| Homeworks | | 0 | 0.00 | 0.00 |
| Projects and their implementation | | 0 | 0.00 | 0.00 |
| 11 | Field Studies | 0 | 0.00 | 0.00 |
| Midterm Exams | | 1 | 25.00 | 25.00 |
| Others | | 0 | 0.00 | 0.00 |
| 12 | Final Exams | 1 | 35.00 | 35.00 |
| Total Work Load | | | | 144.00 |
| Total work load/ 30 hr | | | | 4.80 |
| ECTS Credit of the Course | | | | 5.00 |
| | Customs misdemeanors and elements; Customs misdemeanors and penalties causing tax loss; Customs misdemeanors and penalties that cause irregularities | | | |
| 14 | Customs Disputes and Solutions: Concept and scope of customs dispute; Administrative remedies of customs disputes; Judicial resolution of customs disputes | | | |

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| 22 | Textbooks, References and/or Other Materials: | 1. Adnan Gerçek, Dış Ticaret İşlem ve Vergilendirmesi, Bursa: Ekin Basım Yayın Dağıtım, 2020. 2. Ufuk Selen, Gümrük İşlemleri ve Vergilendirilmesi, 10. baskı, Bursa: Ekin Basım Yayın Dağıtım, 2020. 3. Yaser Gürsoy, Dış Ticaret İşlemleri Yönetimi, 12. baskı, Bursa: Ekin Basım Yayın Dağıtım, 2018. 4. Ferudun Kaya, Dış Ticaret İşlemleri Yönetimi, 6. baskı, İstanbul: Beta Basım Yayın Dağıtım A.Ş., 2017. 5. Özgecan Gök, Gümrük Vergisinden Kaynaklanan Uyuşmazlıklar, Ankara: Yetkin Yayınları, 2019. |
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| 23 | Assesment |
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| TERM LEARNING ACTIVITIES | NUMBER | WEIGHT |
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| 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 are made with multiple choice test questions, right-wrong questions, completion questions, short-answer written questions and small calculation questions. | |

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

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| LO: Learning Objectives | PQ: Program Qualifications |
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| Contribution Level: | 1 very low | 2 low | 3 Medium | 4 High | 5 Very High |
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