

DEPARTMENT OF LAW
COURSE SYLLABUS

Course Details				
Code	Academic Year			Semester
HUK 479	4			8
Title	T	A	L	ECTS
Customs Tax	2			2
Language	Turkish			
Level	Undergraduate	X	Graduate	Postgraduate
Department / Program	Law			
Forms of Teaching and Learning	Formal			
Course Type	Compulsory		Elective	X
Objectives	Understanding the basic concepts of customs and customs system, gaining the ability to solve disputes about customs duties.			
Content	Customs legislation, Representation methods in customs, Customs duties and calculation methods, Origin and customs value of goods, Regimes without economic effect, Regimes with economic effect, Submission of goods to customs, Customs declaration.			
Course Methods and Techniques	Course lecture method			
Prerequisites	-			
Coordinator	Dr. Research Assistant Adil Selim SAYIN			
Lecturer(s)	Dr. Z. Ertuğ ŞİRİN and Dr. Research Assistant Adil Selim SAYIN			
Assistant(s)	Research Assistant Rabia YILMAZ			
Work Placement	-			
Recommended or Required Reading				
Books / Lecture Notes	Ufuk Selen, Gümrük İşlemleri ve Vergilendirilmesi, Ekin Basım Yayın, Bursa 2020. Muallâ Öncel, Ahmet Kumrulu, Nami Çağan, Cenker Göker: Vergi Hukuku, Ankara 2022.			
Other Sources	-			
Additional Course Material				
Documents	online			
Assignments	online			
Exams	-			
Course Composition				
Mathematics und Basic Sciences				%
Engineering				%

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Engineering Design		%
Social Sciences		100%
Educational Sciences		%
Natural Sciences		%
Health Sciences		%
Expert Knowledge		%

Assessment

Activity	Count	Percentage (%)
Midterm Exam	1	40
Quiz		
Assignments		
Attendance		
Recitations		
Projects		
Final Exam	1	60
Total		100

ECTS Points and Work Load

Activity	Count	Duration	Work Load (Hours)
Lectures	14	2	28
Self-Study	14	2	28
Assignments			
Presentation / Seminar Preparation			
Midterm Exam	1	2	2
Recitations			
Laboratory			
Projects			
Final Exam	1	2	2
Total Work Load			60
ECTS Points (Total Work Load / 30)			2

Learning Outcomes

1	Explain the scope of Turkish Customs Legislation in general terms and the basic concepts used in the legal regulations that make up this legislation.
2	Explain the concepts of Customs Duty and Customs Regime and the scope and application of customs duty within the framework of Turkish Customs Legislation, other financial payments and transactions related to different customs regimes.
3	Define the concept of declaration, its types, conditions and features of use, the organisation of customs declaration and the role of customs administration in this process.

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4	Explain the importance of the concept of goods in free circulation and the general functioning of these goods. Define temporary import, warehouse, processing regimes under customs control, define the conditions, characteristics and basic functions of the regimes. Explain the definition, scope and objectives of Inward and Outward Processing Regimes and the basic concepts used in their application.
5	Explain the concepts of Customs Duty and Customs Regime and the scope and application of customs duty within the framework of Turkish Customs Legislation, other financial payments and transactions related to different customs regimes.

Weekly Content

1	Definition, Scope, Basis and Parties of Customs Transactions
2	Parties of Customs Transactions
3	Customs Stages
4	Export Process in International Trade
5	Import Process in International Trade
6	Export Regime
7	Free Movement Regime
8	Inward and Outward Processing Regimes- Midterm Exam
9	GATT General Agreement on Tariffs and Trade, European Union (EU) countries, EFTA countries, tariff applications determined by bilateral or multilateral agreements
10	Other Customs Regimes
11	Special Issues in Customs Transactions
12	Customs Duties and Fiscal Burdens Equivalent to Customs Duties
13	Customs Exemptions, Customs Violations, Customs Disputes
14	Customs tariff and division of goods into tariff positions, tariff types, economic effects of tariff, rules for interpretation of tariff
15	Final Exam

Contribution of Learning Outcomes to Program Objectives (1-5)

	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10
1	1	5	5	5	5	3	3	3	3	4
2	5	5	5	5	4	3	3	3	3	4
3	2	2	5	4	4	3	3	3	3	3
4	5	5	2	2	3	5	5	5	5	5
5	3	4	3	3	3	3	3	3	2	1

Contribution Level 1: Low 2: Low-intermediate 3: Intermediate 4: High 5: Very High

<https://obs.tau.edu.tr/oibs/bologna/>

Compiled by: Research Assistant Rabia YILMAZ

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