

LAW DEGREE PROGRAM
COURSE SYLLABUS

Course Details						
Code				Academic Year		Semester
HUK479				4		7
Title				LE	TU	LA ECTS
Customs Tax				2		2
Language		Turkish				
Level		Bachelor	X	Master		Ph.D.
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.				
Requirements		-				
Coordinator		-				
Lecturer(s)		Dr. Z. Ertunç ŞİRİN				
Assistant(s)		Adil Selim SAYIN, Rabia YILMAZ				
Internship status of course		-				
Recommended or Required Reading						
Books / Scripts		Ufuk Selen, Gümrük İşlemleri ve Vergilendirilmesi, Ekin Basım Yayın, Bursa 2020.				
Other Sources						
Additional Course Material						
Documents		online				
Assignments		online				
Exams						
Course Composition						
Mathematics und Basic Sciences					%	
Engineering					%	
Construction Design					%	
Social Sciences					100%	

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Educational Sciences			%
Natural Sciences			%
Health Sciences			%
Special Field			%
Assessment			
	Count		Percentage (%)
Midterm Exam	1		40
Quiz			
Assignments			
Attendance			
Tutorial			
Project			
Final Exam	1		60
Total			100
ECTS Points and Work Load			
	Count	Duration	Work Load (Hours)
Lectures	13	2	26
Self-Study			
Assignments			
Presentation / Seminar Preparation			
Midterm Exam	1	15	15
Tutorial			
Laboratory			
Project			
Final Exam	1	15	15
Total Work Load			56
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.		
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.		

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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.
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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
9	Midterm Exam
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	GATT General Agreement on Tariffs and Trade, European Union (EU) countries, EFTA countries, tariff applications determined by bilateral or multilateral agreements

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

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

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

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

Compiled by: Arş. Gör. Adil Selim SAYIN

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