



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		International Taxation							
Course Code		MLY499		Course Level		First Cycle (Bachelor's Degree)			
ECTS Credit	5	Workload	122 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		The situation of companies engaged in international trade against tax laws (corporate tax, income tax, VAT and customs taxes); tax returns; customs regime in free zone; Taxation in trade transactions made from the Customs Union or G. B .; temporary import regime; taxation in cross-border leasing; double taxation agreements							
Course Content		Students are taught about the tax and financial obligations paid for customs regimes in international trade transactions, basic legal legislation on these taxes, basic foreign trade related to foreign trade taxes, customs and tax concepts, financial obligations in free zone transactions, taxation dimension of passenger and cargo transactions. In this framework, trade in international logistics is explained by examples of what taxes to pay for goods, what tax advantages can be used in which situations, and thus costs can be minimized.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation)					
Name of Lecturer(s)									

Assessment Methods and Criteria		
Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

Recommended or Required Reading	
1	Gustatson, Peroni, Push, Taxation of International Transactions: Materials, Texts and Problems, American Case Book Series, 2006

Week	Weekly Detailed Course Contents	
1	Theoretical	Introduction to Taxation in International Trade
2	Theoretical	Introduction to Import Taxes
3	Theoretical	Customs duty
4	Theoretical	Value-added tax
5	Theoretical	Special Consumption Tax
6	Theoretical	Exemptions in Import Taxes
7	Theoretical	Tax Crimes and Punishments
8	Intermediate Exam	Additional Financial Liabilities Paid in International Trade
9	Theoretical	Tax Fees in Exports
10	Theoretical	Tax Applications According to Other Customs Regimes
11	Theoretical	Tax Applications in Free Regions
12	Theoretical	International Trade and Taxation Between Turkey and EU Under the Customs Union
13	Theoretical	Transfer Pricing And Customs Tax
14	Theoretical	Taxation in Leasing, Passenger, Cargo and E-Commerce Transactions
15	Theoretical	Taxation in Leasing, Passenger, Cargo and E-Commerce Transactions
16	Final Exam	Final

Workload Calculation				
Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	3	3	84
Midterm Examination	1	12	1	13



Final Examination	1	24	1	25
Total Workload (Hours)				122
[Total Workload (Hours) / 25*] = ECTS				5
*25 hour workload is accepted as 1 ECTS				

Learning Outcomes

1	Having basic knowledge on foreign trade, customs and taxation practices which affect the taxation of foreign trade transactions; analyze international transport rules, delivery and payment forms
2	To be able to know the taxes to be paid in international trade and to make practical calculations and applications about the taxes to be paid in the foreign trade of Turkey
3	Describe customs and tax practices related to non-commercial individual exchanges and e-commerce transactions made by passengers with or without passengers from abroad
4	It can establish the relationship between new economic integrations and tax and has the ability to implement international tax legislation related to taxation without any problems.
5	Evaluate the implementation results of the countries' taxation procedures and develop new proposals.

Programme Outcomes (International Trade and Finance)

1	To become individuals having high intellectual capacity, improved social skills, positive thinking, the ability to adapt to different environments and institutions
2	To have technical equipment, flexible thinking and action ability and multiple language skills to be capable of working in international platforms
3	To be able to utilize the basic knowledge they obtained with an interdisciplinary approach to business, economics, etc. in creating expertise in the fields of International Trade and Finance in accordance with the requirements of the globalized business world
4	To develop suggested solutions and recommendations by informing the people and institutions predicting regional, national and international problems in the fields of international trade and finance with a proactive approach
5	To possess the ability of analytical thinking and the ability to synthesize with quantitative proficiency as required in the program
6	To have the characteristics to inquire and investigate the knowledge and skills acquired during the education process in relation to the requirements of existing market conditions
7	To identify and analyze the validity of theories related to the international trade and finance and their relationships regarding current conditions
8	To possess the knowledge of a second foreign language to the extent of their individual abilities, besides the competency in the English language to be able to communicate effectively
9	To have the qualifications of managing and being managed to solve existing and potential problems encountered in practice
10	To be able to organize activities that will contribute to the personal and professional development of the employees in the department where he/she holds an executive position

Contribution of Learning Outcomes to Programme Outcomes 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High

	L1	L2	L3	L4	L5
P1	3	4	4	4	5
P2	3	5	3	3	3
P3	3	5	3	3	3
P4	3	4	4	3	3
P5	4	4	4	3	3
P6	4	4	5	4	3
P7	5	4	5	5	4
P8	5	4	5	5	4
P9	5	3	4	5	5
P10	5	3	3	4	4

