



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Taxation of International Trade							
Course Code		UTIF402		Course Level		First Cycle (Bachelor's Degree)			
ECTS Credit	7	Workload	170 ( <i>Hours</i> )	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Signing of the Customs Union agreement with the EU in accordance with the Customs Law; technical adjustments are made on customs regimes, taxes collected at customs, customs offenses and penalties and transfer pricing at the multinational power plant, double taxation, preferential trade agreements and determination of origin.							
Course Content		Customs Regime in the Framework of Customs Union Agreement, Taxes Collected at Customs, Transfer Pricing and Double Taxation, Preferential Trade Agreements and Determination of Origin, Customs Crime and Punishments							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation)					
Name of Lecturer(s)		Assoc. Prof. Sadullah ÇELİK							

### Prerequisites & Co-requisites

ECTS Requisite	120
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### Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

### Recommended or Required Reading

1	National and International Taxation in Foreign Trade - Ersan Öz - Adana Nobel Kitabevi
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Week	Weekly Detailed Course Contents	
1	Theoretical	Customs Union Agreement and Customs Legislation Concept
2	Theoretical	Export Regime and Applications
3	Theoretical	Introduction to Free Circulation Regime and Applications
4	Theoretical	Inward and Outward Processing Regime
5	Theoretical	Customs Warehouse and Temporary Import Regime Applications
6	Theoretical	Transit Regime and Applications
7	Theoretical	Free Zones and Applications
8	Theoretical	Midterm Exam
9	Theoretical	Taxes Collected in Customs and Calculation
10	Theoretical	Transfer Pricing and Double Taxation
11	Theoretical	Preferential Trade Agreements and Origin Determination
12	Theoretical	Customs Offenses and Penalties
13	Theoretical	General Evaluation of the Customs Union Agreement
14	Theoretical	Other Customs Regimes
15	Final Exam	Final Exams

### Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	4	3	98
Midterm Examination	1	30	1	31
Final Examination	1	40	1	41
Total Workload (Hours)				170
[Total Workload (Hours) / 25*] = ECTS				7

\*25 hour workload is accepted as 1 ECTS



**Learning Outcomes**

1	Understand the customs regimes and their applications within the scope of Customs Union Agreement.
2	Analyze the current financial obligations in customs.
3	Can calculate customs duties.
4	Preferential Trade Agreements and determination of the origin of the goods.
5	Understands customs crimes and penalties.

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

