

GRADUATE COURSE DETAILS

Course Title: Taxation in International Trade				Code :		Faculty:Economics and Administrative Sciences Faculty Department: International Trade and Logistics		
Education and Teaching Methods							Credits	
Lecture	Application	Lab.	Project/ Field Study	Homework	Other	Total	Credit T+A+L=Credit	ECTS
2						2		3
Semester			Autumn/Spring		Language		Turkish/English	
Course Type		Basic Scientific ☐	Scientific ☐	Technical Elective ☐		Social Elective ☒		
Course Objectives		To gain the necessary knowledge and skills about foreign trade theory, foreign trade policy, the functioning of foreign trade and taxation of foreign trade students						
Learning Outcomes and Competencies		Problems in international taxation in EU, tax havens, taxation and tax harmonization in the field of taxation.						
Textbooks and /or References								
ASSESSMENT CRITERIA								
Theoretical Courses				Project Course and Graduation Study				
	If any, mark as (X)	Percent (%)		If any, mark as (X)	Percent (%)			
Midterm Exams	X	40	Midterm Exams					
Quizzes			Midterm Controls					
Homework			Term Paper					
Term Paper, Project Reports, etc.			Oral Examination					
Laboratory Work			Final Exam					
Final Exam	X	60	Other					
Other								
Week	Subjects							
1	Concept of foreign trade							
2	The reasons of foreign trade							
3	Foreign trade transactions							
4	Documents used in foreign trade, payment forms and delivery forms (Incoterm)							
5	The policy of foreign trade							
6	Theoretical development of foreign trade tax							
7	Historical development of foreign trade taxes							
8	Application of customs tariff statistic position							
9	Principles of destination and exit country and rules of origin							
10	Customs Duty							
11	Value-added tax and private consumption tax on foreign trade							
12	Other taxes on foreign trade							
13	Analysis of foreign trade tax							
14	Problems with foreign trade taxation and suggestions for solutions							
Instructor/s	Associate Prof. Mine BİNİŞ							
e-mail	mbinis@balikesir.edu.tr							
Website								