

**SYLLABUS**  
**Vocational School**

Course Code		Course Title		Credits	ECTS Value
TIC 205		Customs Legislation and Practices		2-1-3	6
Prerequisite Courses:		None			
Course Language:		Turkish	Course Delivery Mode:	Face-to-Face	
Course Type and Level:		Compulsory / 2nd Year / Fall Semester			
Instructor's Title, Name, and Surname			Course Hours	Office Hours	Contact
Assoc. Prof. Dr. Esma Irmak			Wednesday, 10:15 – 12:35	Monday– Wednesday, 10:00 – 16:00	esmairmak@cag.edu.tr
Course Coordinator:		Assoc. Prof. Dr. Esma Irmak			
Course Objectives					
Course Learning Outcomes	Upon successful completion of this course, the student will be able to;			Relations	
				Program Outcomes	Net Contribution
	1	Explains the basic concepts and legal regulations related to customs legislation.	1,2	5,5	
	2	Analyzes export and import procedures within the framework of customs legislation and applies them through case examples.	2,3	5,5	
	3	Explains customs regimes and free zone practices, and evaluates them with case studies.	2,4	5,4	
	4	Identifies and prepares documents used in foreign trade (invoice, ATR, certificate of origin, declaration, etc.).	5	5	
	5	Explains and interprets customs brokerage practices and professional ethical principles.	6,7	4,5	
	6	Participates in group work, field trips, and classroom activities, and assumes responsibility.	6	4	
	7	Discusses current customs issues and develops solution proposals.	3,7	5,5	
Course Content:		This course addresses the customs legislation dimension of foreign trade operations. Topics include the Customs Law and Regulation, customs tariffs, HS code and valuation, release for free circulation, transit, inward and outward processing regimes, warehousing and temporary import regimes, free zones, anti-smuggling measures, and customs disputes. In addition, the fundamental documents used in foreign trade (invoice, packing list, certificate of origin, ATR, etc.) are examined, and practical exercises are carried out on customs declaration samples. The course is supported by guest speakers, field visits, and project presentations, aiming to provide students with both theoretical knowledge and sectoral practice.			
Course Schedule (Weekly Plan)					
Week	Topic		Preparation		Teaching Methods and Techniques
1	Introduction to Customs Legislation: Basic concepts, functions of customs		Relevant coursebook chapter		Lecture, Q&A

2	Customs Dimension of Export and Import Procedures	Relevant coursebook chapter	Lecture, Case analysis: A simple export/import scenario
3	Scope of Customs Legislation, Customs Tariffs and Turkish Customs Tariff Schedule, Customs Valuation and Calculation of Customs Duties	Relevant coursebook chapter	Lecture, Mini workshop: HS code research for different products
4	Placing Goods Under a Customs Regime, Release for Free Circulation, Transit Regime	Relevant coursebook chapter	Lecture, Case discussion
5	Inward and Outward Processing Regimes	Short news/example review on inward/outward processing	Lecture, Case discussion
6	Customs Warehousing and Temporary Import Regimes and Practices	Short news/example review on customs warehousing/temporary import regime	Lecture, Case discussion
7	Free Zones and Their Practices, Free Zones in Türkiye, Smuggling and Customs Disputes	Relevant coursebook chapter, Short news review on smuggling	Lecture, Case discussion
8	Midterm Exam		
9	Midterm Exam		
10	Interview with a Customs Broker	Students find a customs broker and prepare questions to conduct an interview	Assignment I
11	Experience Sharing with Guest Lecturer / Contemporary Approaches	Students prepare at least one question to address to the guest speaker	Panel, Q&A, Discussion
12	Field Trip	Short reading on the functions of the institution to be visited	Field visit
13	Final Project Presentations I	Group preparation	Presentation, Feedback
14	Final Project Presentations I	Group preparation	Presentation, Feedback
15	Final Project Presentations I	Group preparation	Presentation, Feedback
16	Final Project Presentations I	Group preparation	Presentation, Feedback
17	Final Exam		
18	Final Exam		

#### Course Resources

<b>Textbook:</b>	Canitez, M. (2021). <i>Uygulamalı Gümrük Mevzuatı</i> [Applied Customs Legislation] (3rd ed.). Ekin Yayın Dağıtım Basım.
<b>Recommended References:</b>	Dölek, A. (2017). <i>Gümrük İşlemleri</i> [Customs Procedures] (3rd ed.). Umut Basım Yayın Dağıtım.

#### Course Assessment and Evaluation

Activities	Number	Percentile	Notes
Midterm Exam	1	%20	Written examination
Assignment I	1	%10	Students are expected to learn about customs legislation and practices through engagement with a field expert, linking theoretical knowledge with practical experience. Task:

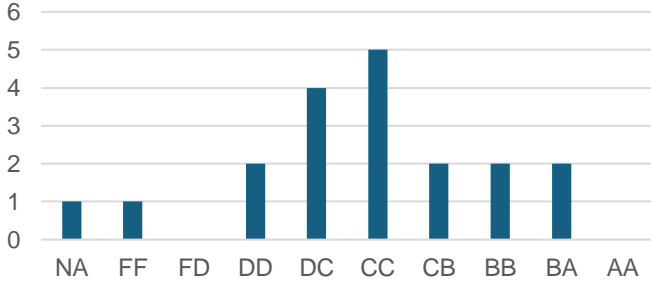
			Students contact a customs broker or a customs brokerage firm. Using at least 5 prepared questions, they conduct a short interview (face-to-face, by phone, or online). The interview should focus on topics such as challenges in customs processes, frequently encountered problems, and current applications of customs regulations. To increase the reliability of the assignment and concretize field experience, students are required to attach the business card of the interviewee along with a photograph taken during the interview (faces may be hidden, but evidence of the setting is sufficient). This assignment aims to help students relate their knowledge of customs regulations to real sectoral experience.
<b>Assignment II</b>	1	%20	Attendance at a guest lecture by an expert in the field and participation in the field trip.
<b>Final (Project Report)</b>	1	%50	<p>Students will prepare an export file for a selected sections:</p> <ol style="list-style-type: none"> <li>1. Product description and HS code number</li> <li>2. Target country and mode of transport</li> <li>3. Selected customs regime and justification</li> <li>4. List and samples of required documents (invoice, packing list, ATR, certificate of origin, draft declaration, etc.)</li> <li>5. Student's own comments and evaluation</li> </ol> <p>The project will be submitted both as a written report (8–10 pages) and as a short in-class presentation (8–10 minutes). The evaluation rubric will be shared with the students.</p>

#### ECTS Table

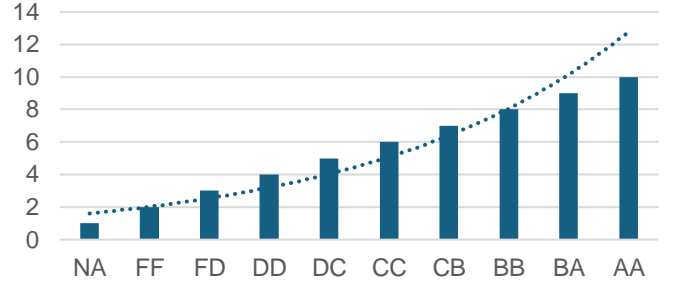
Content	Number	Hours	Total
Course Duration	14	3	42
Out-of-Class Study	14	4	56
Assignment	1	12	12
Presentation	6	2	12
Project	1	6	6
Midterm Exam (Midterm Exam Duration + Midterm Exam Preparation)	1	12	12
Final Exam (Final Exam Duration + Final Exam Preparation)	1	40	40
<b>Total:</b>			180
<b>Total / 30:</b>			180 ÷ 30 = 6,0
<b>ECTS Credit:</b>			6

### Past Term Achievements

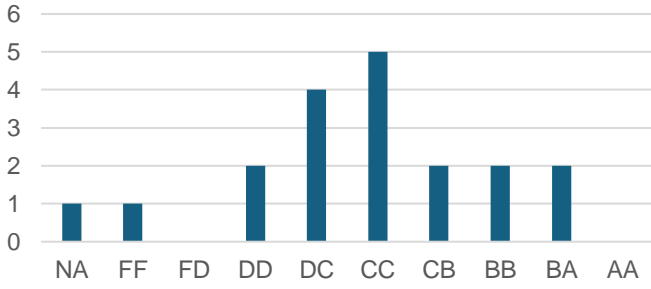
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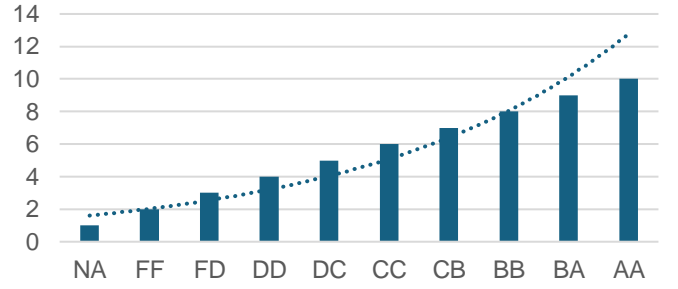
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2022-2023 Güz Yarıyılı  
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2025-2026 Bahar Yarıyılı  
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