|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Dersin Adı** | | **Kodu** | **Yarıyıl** | **T+U** | **Kredi** | **AKTS** | | **Gümrük İşlemleri** | |  | 2 | 3+1 | 3,5 | 4 | | Ön koşul Dersler |  | | | | | | | Dersin Dili | Türkçe | | | | | | | Dersin Türü | Zorunlu | | | | | | | Dersin Koordinatörü |  | | | | | | | Dersi Veren |  | | | | | | | Dersin Yardımcıları |  | | | | | | | Dersin Amacı | Bu dersin amacı; Gümrük mevzuatı ve uygulamalarına ilişkin olarak kullanılan tanımlamalar ve evrakları tanımak, ithalat ve ihracat mevzuatına hakim olmak ve gümrük vergilerinin hesaplama yöntem ve uygulamalarını bilmek amaçlanmaktadır. | | | | | | | Dersin Öğrenme Çıktıları | Bu dersin sonunda öğrenci;   1. Gümrük Mevzuatı hakkında bilgi sahibi olur. 2. Gümrük Rejimleri ve uygulamalarını tanır. 3. Gümrük işlemlerinde kullanılan belge örneklerini tanır ve belgelerin fonksiyonlarını öğrenir. 4. İhracat, Serbest dolaşıma giriş ve transit rejimi uygulamalarını yapar. 5. Ekonomik etkili gümrük rejimlerini tanır ve uygular. 6. Diğer gümrük rejimlerini tanır ve uygular. | | | | | | | Dersin İçeriği | Temel gümrük kavramı ve içeriği ve kapsamı, 4458 Sayılı Gümrük Kanunu, GTİP ve menşe kavramları, gümrük kıymeti, özet beyan, teslim şekilleri, gümrük beyannamesi ve devam formları, ihracat rejimi ve uygulamaları, serbest dolaşıma giriş (ithalat) rejimi ve uygulamaları, transit rejimi ve uygulamaları, ekonomik etkili gümrük rejimleri ve uygulamaları, dahilde işleme rejimi ve uygulamaları, hariçte işleme rejimi ve uygulamaları, antrepo rejimi ve gümrük kontrolü altında işleme rejimi, geçici ithalat rejimi, mahrece iade, geri gelen eşya ve onaylı kişi statüsü uygulamaları. | | | | | | | **Haftalar** | **Konular** | | | | | | | 1 | Temel Gümrük Kavramı ve İçeriği ve Kapsamı | | | | | | | 2 | 4458 Sayılı Gümrük Kanunu | | | | | | | 3 | GTİP ve Menşe Kavramları | | | | | | | 4 | Gümrük Kıymeti, Özet Beyan, Teslim Şekilleri, Gümrük Beyannamesi ve devam formları | | | | | | | 5 | İhracat rejimi ve uygulamaları | | | | | | | 6 | Serbest dolaşıma giriş (ithalat) rejimi ve uygulamaları | | | | | | | 7 | Transit rejimi ve uygulamaları | | | | | | | 8 | Ekonomik etkili gümrük rejimleri ve uygulamaları | | | | | | | 9 | Dahilde işleme rejimi ve uygulamaları | | | | | | | 10 | Hariçte işleme rejimi ve uygulamaları | | | | | | | 11 | Antrepo rejimi ve Gümrük kontrolü altında işleme rejimi | | | | | | | 12 | Geçici ithalat rejimi | | | | | | | 13 | Mahrece iade, geri gelen eşya ve onaylı kişi statüsü uygulamaları | | | | | | | 14 | Mahrece iade, geri gelen eşya ve onaylı kişi statüsü uygulamaları | | | | | |  |  | | --- | | **Genel Yeterlilikler** | | Öğrencilerden bu dersin ana konularını anlamaları ve alanları ile uygulamalarında kullanmaları beklenir. | | **Kaynaklar** | | Canıtez, M. (2018). *Uygulamalı gümrük mevzuatı*. Gazi Kitapevi.  Dölek, A. (2014). *Kavramlarla gümrük mevzuatı*. Umut Kitap Basım Yayın Dağıtım. | | **Değerlendirme Sistemi** | | Dönem başında ders izlencelerinde belirtilir. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **PROGRAM ÖĞRENME ÇIKTILARI İLE**  **DERS ÖĞRENİM ÇIKTILARI İLİŞKİSİ TABLOSU** | | | | | | | | | | | | | | | | |  | **PÇ1** | | **PÇ2** | **PÇ3** | | **PÇ4** | **PÇ5** | | **PÇ6** | **PÇ7** | | **PÇ8** | **PÇ9** | | **PÇ10** | | **ÖÇ1** | 5 | | 5 | 4 | | 3 | - | | 1 | - | | - | 1 | | 2 | | **ÖÇ2** | 5 | | 4 | 4 | | 4 | - | | 1 | - | | - | 1 | | 2 | | **ÖÇ3** | 5 | | 5 | 4 | | 3 | - | | 1 | - | | - | 1 | | 2 | | **ÖÇ4** | 5 | | 5 | 4 | | 4 | - | | 1 | - | | - | 1 | | 1 | | **ÖÇ5** | 5 | | 5 | 4 | | 4 | - | | 1 | - | | - | 1 | | 2 | | **ÖÇ6** | 5 | | 5 | 4 | | 4 | - | | 1 | - | | - | 1 | | 1 | | **ÖÇ: Öğrenme Çıktıları PÇ: Program Çıktıları** | | | | | | | | | | | | | | | | | **Katkı**  **Düzeyi** | | **1 Çok Düşük** | | | **2 Düşük** | | | **3 Orta** | | | **4 Yüksek** | | | **5 Çok Yüksek** | |   Program Çıktıları ve İlgili Dersin İlişkisi   |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **Ders** | **PÇ1** | **PÇ2** | **PÇ3** | **PÇ4** | **PÇ5** | **PÇ6** | **PÇ7** | **PÇ8** | **PÇ9** | **PÇ10** | | **Gümrük İşlemleri** | 5 | 5 | 4 | 4 | - | 1 | - | - | 1 | 2 | |