

## Syllabus CUSTOMS REGULATION

### Lecturer:

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### Department responsible for the course or equivalent:

Institute of Management in Economic, Ecological and Social Systems; Department of Business Economics.

### Semester when the course unit is delivered:

2nd.

### ECTS credits:

5.

### Level of course unit:

Master.

## Course Description

*The following issues are studied:*

### Module 1. Customs Regulation. Part 1

*Topic 1. Organizational and legislative basis of customs of the Customs Union:* The concept of customs regulation and customs. Goals and elements of customs. Regulatory framework of customs. The conceptual apparatus of customs.

*Topic 2. Organizational structure of customs authorities:* The structure of the customs authorities of the Russian Federation. The concept and characteristics of a single system of customs authorities. The main functions of the customs authorities.

### Module 2. Customs Regulation. Part 2

*Topic 3. Objects of a near-customs infrastructure:* Combining elements and purpose in the customs system. The concept and status of the customs representative. Customs carriers. Customs warehouses. TSW.

*Topic 4. Customs control. Customs clearance:* Forms and procedures for customs control and customs clearance. The principles of customs control and customs clearance.

*Topic 5. Customs procedures:* The concept, nature, types and significance of customs procedures. Characteristics of customs procedures. Choice and change of customs procedure.

## Admission requirements

*Applicants are expected to have completed the following courses:*

–Managerial Economics:

## Course objectives

*In this course you will:*

- familiarizing with the theory and practice of creating a customs and tariff system for regulating foreign economic activity;
- mastering the basic principles of moving goods and vehicles;

- study of methods for determining the customs value of imported and exported goods;
- establishing the specifics of levying customs payments in various customs procedures.

## Course content

No	Topic	Learning and teaching methods	
		Contact hours	Individual work
		Seminar/tutorial/workshop/ practical classes	
1	Organizational and legislative basis of customs of the Customs Union	10	24
2	Organizational structure of customs authorities.	10	24
3	Objects of a near-customs infrastructure.	10	24
4	Customs control. Customs clearance.	12	24
5	Customs procedures.	12	30
<b>Total hours</b>		<b>54</b>	<b>126</b>

## Learning activities and teaching methods

Interim attestation: pass/fail exam

- Method of problem presentation of the material, both by the lecturer and the student. Analysis of problem solving examples for students to understand the essence and applied significance of tasks;
- Seminars include elements of theoretical material that reflects the current state of scientific concepts on this topic and is supported by explanations and comments on specific applied examples of implementation, considered using an interactive problem-oriented approach to learning by focusing students on the analysis and resolution of specific ones.
- Seminars are held in the form of a seminar involving: student presentations with pre-prepared abstracts on problem-oriented topics formulated by the lecturer, after which the audience discusses their level and, if necessary, answers are supplemented, or their shortcomings are noted under the guidance of the teacher conducting the lesson; control classes (tests, student's recitation, control work).
- The following activities are carried out for individual work: Preparation for testing. Study books. Search for materials in the invention, the Internet. Preparation for the abstract. Preparation for control measures

## Grading

- Abstract – 20%
- Test – 20%;
- Control work – 30%
- Student's recitation – 30%

## Course Learning Outcomes

- mechanisms for determining the country of origin of goods, the basic principles of customs regulation;
- evaluating the features of customs control, to determine the basic principles of the functioning of the department of foreign economic relations at the enterprise;
- owning the classification scheme of the customs tariff;
- general economic and special concepts from the field of state regulation of foreign trade operations;
- substantiating the main directions of customs policy, goals and its implementation methods;

–owning the vehicle customs policy tools.

## Assessment methods and criteria

### 1. When fulfilling written tasks (abstracts, individual tasks).

*When writing a task:*

1. A student was self-reliant in the task, showed completeness, preparedness of the proposed solutions.
2. Showed the level of creativity, originality in the disclosure of topics, approaches, and proposed solutions.
3. Demonstrated reasonableness of the proposed solutions, approaches, conclusions, complete bibliography, and citation.
4. Competently designed the task: there is a compliance with the standard requirements, high quality of sketches, diagrams, and drawings.

*When defending a work:*

- Prepared high-quality report on the following criteria: composition, full disclosure of the work, approaches, results; reasonableness, conclusiveness.
- Showed the scope and depth of knowledge on the topic (or subject), wide knowledge, interdisciplinary relationships.
- Demonstrated pedagogical orientation: culture of speech, use of visual aids.
- Gave substantive answers to the lecturer's questions: completeness, reasonableness, conclusiveness, intention to use the answers to successfully cover the topic and strengths of the work.
- Revealed his or her business and volitional qualities: pursuance of achieving high results, readiness for discussion, kindness, and sociability.

### 2. When writing tests.

Evaluation of the test results is carried out on a point system (1 point for each correct answer to the question according to the following:

- if the student correctly selected and indicated all the answers in the test (if there are several options in the question) or chose the only correct option (if the question has the only correct answer), then the student gets one point.
- if the student correctly selected and indicated not all the correct answer options in the test (if there are several options in the question), but did not indicate unnecessary incorrect options, then the student receives half a point for this question.
- if the student chose and indicated the wrong answers in the test (if there are several options in the answer) or indicated the wrong option if the question has the only correct answer, or this question was left unanswered, then the student gets zero points for this question.

### 3. When writing control work

- in the task showed independence, completeness, preparedness of the proposed solutions;
- student showed the level of creativity, the originality of the disclosure of the topic, approaches, proposed solutions;
- demonstrated the validity of the proposed solutions, approaches, conclusions, the completeness of the bibliography, citation;
- qualitatively designed the task: compliance with standard requirements, the quality of sketches, diagrams, drawings;
- during the protection showed the volume and depth of knowledge on the topic (or subject), erudition, intersubject communications;
- during the protection showed a pedagogical orientation: the culture of speech, the use of visual aids;

- during the protection gave meaningful answers to the questions of the teacher: completeness, reasoning, persuasiveness, the desire to use the answers to successfully reveal the topic and the strengths of the work;
- during the protection revealed his business and volitional qualities: the desire to achieve high results, readiness for discussion, friendliness, contact.

### ***Course literature:***

#### **Main reading list:**

1. Customs Law [Electronic version]: URL: [https://www.tollur.is/library/Skrar/Enskivefurinn/Customs\\_law\\_11\\_3\\_2015.pdf](https://www.tollur.is/library/Skrar/Enskivefurinn/Customs_law_11_3_2015.pdf)
2. Rozhkova YU. V. Tamozhenno-tarifnoe regulirovanie vneshnetorgovoj deyatel'nosti / YU.V. Rozhkova - Orenburg: OGU, 2015. – 197 p. <http://biblioclub.ru/index.php?page=book&id=439066>

#### **Additional reading list:**

1. The customs act. [Electronic version]: URL: [Electronic Resource]. – URL: [https://www.jacustoms.gov.jm/sites/default/files/docs/Legislation/The%20Customs%20Regulations%201955%20LN%20149\\_55.pdf](https://www.jacustoms.gov.jm/sites/default/files/docs/Legislation/The%20Customs%20Regulations%201955%20LN%20149_55.pdf)
2. Artamonova E. E. Tamozhenno-tarifnoe regulirovanie vneshneekonomicheskikh svyazey Rossijskoj Federacii i Kitajskoj Narodnoj Respubliki / E.E. Artamonova - Novosibirsk, 2016. - 102 p. <http://biblioclub.ru/index.php?page=book&id=439696>
3. Pavlov, P. V. International Business : textbook / P. V. Pavlov ; Southern Federal University. – Rostov-on-Don ; Taganrog : Southern Federal University Press, 2019. – 294 p. ISBN 978-5-9275-3129-5 [Electronic version]: URL: <https://www.elibrary.ru/item.asp?id=37632007>

#### **Online resources**

1. Science Library elibrary.ru – [www.elibrary.ru](http://www.elibrary.ru)
2. The World Bank – <https://www.worldbank.org>
3. The Organisation for Economic Co-operation and Development (OECD) - <https://www.oecd.org>
4. The Economist – <https://www.economist.com>