|  |  |  |
| --- | --- | --- |
|  | **Emblem****departments** (if available) | **Department of International Economics** |
| **CUSTOMS BUSINESS****Work program of the discipline (Syllabus)** |

# Details of the discipline

|  |  |
| --- | --- |
| Level of higher education | *First (bachelor's)* |
| Branch of knowledge | *05 Social and behavioral sciences* |
| Specialty | *051 Economy* |
| Educational program | *International Economics* |
| Discipline status | *Selective* |
| Form of study | *eye (day)* |
| Year of preparation, semester | *3rd year, autumn semester* |
| The scope of discipline | *4 credits, 120 hours* |
| Semester control / control measures | *Test* |
| Timetable |  |
| Language of instruction | *Англійська* |
| Information aboutcourse leader / teachers | Lecturer: Candidate of Economic Sciences, Associate Professor of International Economics Ivanova Tetyana Valeriyivna (tetyana.v.ivanova@gmail.com)Practical: Candidate of Economic Sciences, Associate Professor of International Economics Ivanova Tetyana Valeriyivna (tetyana.v.ivanova@gmail.com) |
| Course placement | Campus, Google classroom |

# Curriculum of the discipline

# Description of the discipline, its purpose, subject of study and learning outcomes

***The purpose of the discipline is to form students' abilities:***

*- calculate the customs value of goods;*

*- identify and analyze the key characteristics of the customs system, assess their relationship with the national and world economies;*

*- select and apply economic-mathematical and statistical methods for analysis, forecasting and optimization of phenomena and processes in the customs system;*

*- apply methods of calculating taxes and mandatory payments and the procedure for their payment by enterprises of all forms of ownership and individuals;*

*- demonstrate skills in compiling customs reports.*

*The main tasks of the discipline. According to the requirements of the curriculum, students after mastering must demonstrate the following learning outcomes:*

*knowledge:*

*- the essence of foreign economic activity of enterprises, the content and scope of activities in customs, law enforcement, tax authorities;*

*- the essence and significance of the customs case, the unified system of customs authorities, their functions, rights and responsibilities, forms and methods of activity;*

*- methods of research of customs activity.*

*skills:*

*- have the basic categories and concepts;*

*- have a method of interaction between companies and the state at the foreign economic level;*

*- select and justify the best methods of state customs and tariff policy;*

*- conduct a systematic analysis of professional situations;*

*- to analyze economic phenomena and processes in the field of state customs and tariff policy;*

*- use the results of economic research in practice;*

*- master the methods of customs clearance of export-import operations;*

*- master the skills of customs control.*

# Prerequisites and postrequisites of the discipline (place in the structural and logical scheme of education according to the relevant educational program)

*It is based on the knowledge acquired by students while studying the disciplines "National Economy", "Business Economics" and is related to the disciplines "International Economic Activity of Ukraine", "International Trade", "Accounting for Foreign Economic Activity", "Accounting for International Transactions". The academic discipline provides applied disciplines of the curriculum of the first level (bachelor's), and also serves as a means of forming in students a systematic understanding of customs activities, which will contribute to the study of professionally-oriented disciplines.*

# The content of the discipline

*Topic 1. International regulatory support of customs activities*

*Topic 2. Conceptual bases of functioning of the customs and tariff system of Ukraine*

*Topic 3. The mechanism of functioning of the tariff system*

*Topic 4. Customs taxation*

*Topic 5. Customs regimes*

*Topic 6. Customs clearance*

*Topic 7. Customs control*

*Topic 8. Features of customs relations with major trading partners of Ukraine*

# Training materials and resources

***Basic***

*1. Customs policy and customs security of Ukraine: monograph; for general ed. P.V. Pasha, IG Berezhnyuk. - Khmelnytskyi. : ПП. Melnik AA, 2013. - 338 p.*

*2. Krasnikova NO Customs regulation of foreign economic activity: a guide to studying the discipline [Text] / NO Krasnikova. - D .: RVV DNU, 2013. - 65p. [Electronic resource]. - Access mode: http://repository.dnu.dp.ua:1100/?page=inner\_material&id=1203*

*3. Shershun AA Customs rules in Ukraine: Textbook / AA Shershun.– Kh .: Fact, 2013. - 512 p.*

*4. Dubinina AA, Sorokina SV, Zelnichenko OI Customs: Textbook. - Kyiv: Center for Educational Literature, 2010. - 320 p.*

*5. Martyniuk VP Customs system and economic security of the state: theory and methodology: monograph / VP Martyniuk. - Ternopil: Aston, 2010.*

***Auxiliary***

*1. Customs Code of Ukraine (Vidomosti Verkhovnoi Rady Ukrainy (VVR), 2012, № 44-45, № 46-47, № 48, p.552) [Electronic resource]. - Access mode: http://zakon5.rada.gov.ua/laws/show/4495-17.*

*2. On foreign economic activity: Law of Ukraine of April 16, 1991 № 959 – XII [Electronic resource]. - Access mode: http://zakon2.rada.gov.ua/laws/show/959-12. - Name from the screen.*

*3. Official site of the State Customs Service of Ukraine [Electronic resource]. - Access mode: http://www.customs.gov.ua*

*4. Official site of the National Bank of Ukraine [Electronic resource]. - Access mode: http://www.bank.gov.ua*

*5. Official site of the State Statistics Service of Ukraine [Electronic resource]. - Access mode: www.ukrstat.gov.ua*

*6. Tsygankova TM International trade: teaching method. manual for self. studied dist. / TM Tsigankova, LP Petrashko, TV Kalchenko - K .: KNEU, 2003. - 256 p.*

*7. International legal aspects of customs cooperation of European states [Text]: author's ref. dis ... cand. jurid. Sciences: 12.00.11 / Sergey Mikhailovich Perepelkin; National Law Academy of Ukraine named after Yaroslav the Wise. - H., 2009. - 20 p.*

*8. Rudnichenko EM Estimation and modeling of influence of subjects of customs regulation on system of economic safety of the enterprise: monograph / EM Rudnichenko. - Lugansk: Promdruk, 2014. - 388 p.*

*9. Gutsu SF Problems of customs regulation in Ukraine in terms of European integration / Humanitarian Journal 2013, № 4. - P. 105-109*

*10. Novikova KI World experience of customs and tariff regulation and the possibility of its application in Ukraine [Electronic resource] / KI Novikova. - Access mode:*

*http://www.rusnauka.com/3\_SND\_2010/Economics/57999.doc.htm. - Name from the screen.*

*11. Pashko PV Customs policy and customs security of Ukraine / PV Pashko, P. Ya. Pisnoy // Finance of Ukraine - 2007. - № 1. - P.74–79.*

*12. Peleshak IO System of customs control of foreign economic operations in Ukraine and directions of its improvement [Electronic resource] / IO Peleshak. - Access mode: http://www.economy-confer.com.ua/full-article/926/. - Name from the screen.*

*13. Kormich, BA Classical forms of customs policy: content and history of formation. LEX PORTUS No 2 ’2016. - P. 76-85.*

*14. Bondarenko EP Evaluation of customs regulation instruments and their impact on the state of foreign trade liberalization. INNOVATIVE ECONOMICS - 5’2014 [54] Research and Production Journal. - P. 230-235.*

*15. Bidik AG Basic conditions for the use of customs regulation instruments in the practice of customs authorities / Actual problems of economic development of the region. Issue 7. - P. 294-300.*

*16. Pogorelov Yu. S. Types of adaptation of the system of economic security of the enterprise to the influence of the subjects of customs regulation / Yu. S. Pogorelov, EM Rudnichenko // Problems of economy. - 2014. - № 1. - P. 241-246. [Electronic resource] - Access mode: http://nbuv.gov.ua/UJRN/Pekon\_2014\_1\_36*

*17. Suvorov VV Methodological support of customs regulation of foreign economic activity: analysis of categories and definitions / VV Suvorov // Bulletin of the Academy of Customs Service of Ukraine. Ser. : Economics. - 2009. - № 1. - P. 106-112. [Electronic resource] - Access mode: http://nbuv.gov.ua/UJRN/vamsue\_2009\_1\_16*

*18. Denisenko SI International legal standards for simplification and harmonization of customs procedures in the field of international trade SI Denisenko. - Odessa, 2015. - 287 p.*

*19. Kuneva ZY Customs formalities: the basics of the administrative-legal model. - Zaporozhye, 2017. - 194 p. [Electronic resource] - Access mode: http://phd.znu.edu.ua/page/dis/07/Kuneva\_dis.pdf*

*20. Formation of the customs audit system in Ukraine: monograph; for general ed. OHM. Vakulchik. - Khmelnytsky: PE Melnyk AA, 2014. - 208 p.*

# Educational content

# Methods of mastering the discipline (educational component)

***Lectures***

|  |  |
| --- | --- |
| *№*  | *The title of the lecture topic and a list of key issues* |
| *1* | *Lecture 1. INTERNATIONAL REGULATORY AND LEGAL SUPPORT OF CUSTOMS ACTIVITY**1.1 History of customs development**1.2 Basic international treaties, agreements, conventions, guidelines, rules governing customs relations**1.3 Activities of international organizations in the field of customs* |
| *2* | *Lecture 2. CONCEPTUAL BASIS OF FUNCTIONING OF THE CUSTOMS TARIFF SYSTEM OF UKRAINE (part 1)**2.1 The essence of customs and tariff relations.**2.2 Evolution of the customs system in Ukraine**2.3 Customs and tariff policy as a component of foreign economic policy of the state.* |
| *3* | *Lecture 3. CONCEPTUAL BASIS OF FUNCTIONING OF THE CUSTOMS TARIFF SYSTEM OF UKRAINE (part 2)**3.1 Methods of customs regulation of foreign economic activity.**3.2 Organization of customs in Ukraine* |
| *4* | *Lecture 4. MECHANISM OF TARIFF SYSTEM FUNCTIONING**4.1 Economic content of the customs tariff, its classification and functional tasks.**4.2 Import duty - a tax on foreign trade. The specifics of the use of export duties in regulating the national market**4.3 Features of customs tariff calculation depending on the type of duty.**4.4 Assessment of the consequences of the functioning of the tariff regulation mechanism.* |
| *5* | *Lecture 5. CUSTOMS TAXATION**5.1 Customs payments as the main tools of the customs taxation system**5.2 The essence and place of customs value in the customs taxation system**5.3 Customs duties as a type of customs payments* |
| *6* | *Lecture 6. CUSTOMS REGIMES**6.1 The concept and content of the customs regime**6.2 The essence and systematization of customs regimes in the implementation of foreign economic activity**6.3 Characteristics of customs regimes* |
| *7* | *Lecture 7. CUSTOMS CLEARANCE.**7.1 Characteristics of the customs clearance system.**7.2 Principles and methods of customs clearance.**7.3 Ukrainian classification of goods of foreign economic activity in the system of customs regulation* |
| *8* | *Lecture 8. CUSTOMS CONTROL.**8.1 Features of customs control.**8.2 Classification of goods for customs clearance.**8.3 Cargo customs declaration**8.4 Customs control over the movement of goods between customs**8.5 International state transportation of customs goods* |
| *9* | *Lecture 9. FEATURES OF CUSTOMS RELATIONS WITH MAIN TRADE PARTNERS OF UKRAINE**9.1 Features of customs relations in free trade zones and customs unions**9.2 Ukraine's export strategy and relations with strategic partners**9.3 Realization of economic interests of Ukraine by means of customs relations* |

***Practical training***

*Practical classes are aimed at developing students' ability to solve problems, cases, work with literature, prepare speeches, formulate and defend their position, take an active part in the discussion.*

|  |  |
| --- | --- |
| *№ з/п* | *Name of the topic of the lesson* |
| *1* | *Topic 1. International legal support of customs activities (part 1).**Introduction. The main requirements during the study of the discipline, the system of assessment of student performance, calendar and semester control.**1. Subject, methods and basic principles of customs.**2. The system of customs law and its relationship with other industries.**3. History of customs development.**4. Sources of customs.* |
| *2* | *Topic 1. International regulatory support of customs activities (part 2).**1. Basic international treaties, agreements, conventions, guidelines, rules governing customs relations**2. Activities of international organizations in the field of customs**3. The World Customs Organization as an institution of customs regulation at the international level**4. Features of customs legislation**5. Simplification and harmonization of customs procedures* |
| *3* | *Topic 2. Conceptual bases of functioning of the customs and tariff system of Ukraine (part 1)**1. Development of customs during the times of Kievan Rus**2. The evolution of customs policy to the twentieth century**3. The nature and direction of customs and tariff policy of the USSR**4. Characteristics of customs and tariff policy of Ukraine in the transition economy* |
| *4* | *Topic 2. Conceptual bases of functioning of the customs and tariff system of Ukraine (part 2)**1. Characteristics of modern customs in Ukraine.**2. The essence of customs and tariff relations.**3. Sources of customs* |
| *5* | *Topic 2. Conceptual bases of functioning of the customs and tariff system of Ukraine (part 3)**1. Customs and tariff policy as a component of foreign economic policy of the state.**2. Methods of customs regulation of foreign economic activity.**3. Organization of customs in Ukraine.**4. The system of customs authorities**5. Information technologies and information resources in state customs* |
| *6* | *Topic 3. The mechanism of functioning of the tariff system (part 1).**1. The economic nature of the customs tariff, its classification and functional tasks**2. Export and import duties**3. Features of accrual of customs tariff depending on the type of duty**4. Application of special types of duties as restrictive measures**5. Differentiation of customs rates depending on the country of origin of goods* |
| *7* | *Topic 3. The mechanism of functioning of the tariff system (part 2).**1. Economic consequences of the application of the customs tariff for the country**2. The impact of the customs tariff on the position of the national consumer and producer and on state revenues**3. Determining the actual and optimal level of the customs tariff**4. Non-tariff methods of regulating foreign trade* |
| *8* | *Topic 4. Customs taxation (part 1)**1. Customs payments as the main tools of the customs taxation system**2. The essence and place of customs value in the customs taxation system.**3. Methods of determining the customs value.**4. Features of application of administrative levers of adjustment of customs value.* |
| *9* | *Topic 4. Customs taxation (part 2)**1. Characteristics of the mechanism of accrual of indirect taxes when moving goods across the customs border of Ukraine**2. Customs duties as a type of customs payments**3. The mechanism of accrual of customs payments and the procedure for their receipt in the State Budget of Ukraine.* |
| *10* | *Topic 5. Customs regimes (part 1)**1. General provisions of customs regimes**2. Features of the use of customs regimes for different types of operations**3. Privileges under customs regimes* |
| *11* | *Topic 5. Customs regimes (part 2)**1. Characteristics of special customs regimes**2. Regimes of termination of operations in the field of customs relations* |
| *12* | *Topic 6. Customs clearance (part 1).**1. The main features of customs clearance of foreign economic transactions**2. Rules of registration of contracts**3. International rules "Incoterms"**4. Risks in international transportation**5. Certification of goods* |
| *13* | *Topic 6. Customs clearance (part 2).**1. Documents required for customs clearance.**2. Customs declarations.**3. Declaration of goods.**4. Activities of the customs broker.**5. Electronic AMD* |
| *14* | *Topic 7. Customs control (part 1).**1. Organization of customs control**2. Customs control zones**3. Implementation of customs control* |
| *15* | *Topic 7. Customs control (part 2).**1. Customs examinations**2. Special customs control procedures**3. Risk management system* |
| *16* | *Topic 8. Features of customs relations with major trading partners of Ukraine (part 1).**1. Customs security as an important component of economic security of the state**2. World international organizations as an organizational and institutional basis for the development of the customs and tariff system**3. The influence of the World Customs Organization on customs policy and customs in Ukraine**4. Customs and tariff aspects of economic integration**5. Realization of economic interests of the country under the conditions of participation in international agreements**6. Export strategy of Ukraine and strategic partnership in the field of customs relations* |
| *17* | *Control work* |
| *18* | *Test* |

# Самостійна робота студента/аспіранта

|  |  |  |
| --- | --- | --- |
| *№* | *Names of topics and issues submitted for independent study* | *Number of hours* |
| *1* | *Topic 1. International regulatory support of customs activities**The structure of institutional processes in the customs system**regulation taking into account international influences* | *7* |
| *2* | *Topic 2. Conceptual bases of functioning of the customs and tariff system of Ukraine**Customs and tariff system of Ukraine under the Cossack state**Genesis of customs activity as a subject of customs regulation**Features of responsibility in the implementation**foreign trade operations**The concept of a single customs tariff of Ukraine**The only automated information system* | *8* |
| *3* | *Topic 3. The mechanism of functioning of the tariff system**Differentiation of customs rates depending on the country of origin of goods**Trade wars (examples)* | *8* |
| *4* | *Topic 4. Customs taxation**Characteristics of the mechanism of accrual of indirect taxes when moving goods across the customs border of Ukraine.**The procedure for calculating and collecting excise tax**and value added tax* | *7* |
| *5* | *Topic 5. Customs regimes**Regimes of termination of operations in the field of customs relations**Legal regulation of customs regimes**Customs privileges of diplomatic, consular and trade missions: history and modernity* | *7* |
| *6* | *Topic 6. Customs clearance**Declaration of goods as a structural element of the customs clearance system.**Freight and shipping documents* | *7* |
| *7* | *Topic 7. Customs control**The concept of smuggling and violation of customs regulations**Customs clearance of military and dual-use goods* | *7* |
| *8* | *Topic 8. Features of customs relations with major trading partners of Ukraine**Mutual recognition of documents used during customs control and clearance**Carrying out joint activities aimed at preventing, detecting and stopping smuggling and customs violations* | *7* |
| *Control work* | *2* |
| *Test* | *6* |
| *Total* | *66* |

# Policy and control

# Course policy (educational component)

*Acquisition by students of theoretical economic knowledge and practical skills is carried out according to the forms of the organization of training provided by educational and working curricula. Conducting lectures provides the formation of theoretical knowledge of the student in the process of presenting theoretical material, solving problems, situations, problems of practical and applied nature, the use of multimedia tools.*

*During the practical classes the theoretical material is consolidated and practical skills are acquired in the process of solving individual and differentiated tasks, problem situations, partner discussions, business games, presentations, educational projects that model the future professional activity of specialists in market conditions.*

*The method of studying the discipline is based on a combination of the sequence of studying the lecture material, processing the material of the program in practical classes, performing tests, independent work of students using the main and additional material, information sources.*

*The study focuses on both the theoretical aspects of the logic of economic decisions on customs activities at the level of an individual enterprise, and the applied value of economic patterns defined by laws and regulations of the rules of conduct of enterprises as economic entities. Lectures lay the foundations for students to understand the essence of customs activities. The lecture should organize the creative thinking of students, intensify their thoughts on the problem and choose the right tactics in solving certain production and economic situations. In lectures, students must learn to understand the basic concepts and provisions of customs, to identify and master the main thing.*

*Students must listen carefully and record the lecture plan, monitor the progress of teaching in accordance with the plan. The main points of the lecture are highlighted by the lecturer in different ways - slowing down or accelerating the pace, increasing intonation, clearer diction, repetition of individual phrases, instructing students to write down definitions or positions.*

*The lecture notes should be an abbreviated record in which the main points are highlighted with the help of active thought and memory. New concepts, definitions and the most informative conclusions should be written down completely to facilitate their further reproduction.*

*When studying the course in practical classes, students perform typical computational and analytical tasks and process the material of lectures. Independent work of students during the study of the discipline "Customs" is carried out in the following forms:*

*• elaboration of lecture material and deepening of the considered problems at practical classes;*

*• preparation for the test.*

*Elaboration of theoretical issues in practical classes is carried out in the form of discussion on topics identified in the curriculum. In addition, in practical classes, students solve problems, situational exercises. To improve the assimilation of the material should be practiced: rapid surveys, testing, listening to reports and their discussion, analytical reviews.*

*Assessment of students' success in the discipline "Customs" is formed according to the rating system on a 100-point scale, taking into account different types of work: solving problems and surveys in practical classes.*

*Final control is carried out in the form of offset. The control task of this work consists of four questions and tasks from the list provided in appendix A. The current, attestation and final credit assessment of students' work is carried out to diagnose the level of acquired knowledge and skills and the formation of necessary competencies*

*The syllabus was developed in accordance with the Guidelines for the compilation of syllabi KPI. Igor Sikorsky.*

*Any manifestations of academic dishonesty are not tolerated. The consequences of such manifestations are determined by the decision of the department and regulated in accordance with the "Temporary Regulations on the system of prevention of academic plagiarism at the National Technical University of Ukraine" Kyiv Polytechnic Institute named after Igor Sikorsky ".*

*Communication with the teacher is carried out during lectures and practical classes, through ZOOM, Campus, e-mail, GoogleClassroom, Distance Learning Platform "Sikorsky", as well as through Telegram. The consultation is conducted at the request of students through the virtual methods of communication presented above.*

# Types of control and rating system for evaluation of learning outcomes (RSO)

*1. The rating of a student in the discipline consists of points that he receives for:*

*- performance of tasks in practical classes (5 classes - reports on the topics of classes, answers to questions, problem solving, etc.);*

*- modular control work (MCR);*

*- attending lectures (9 lectures).*

*2. Scoring criteria.*

*2.1. Completion of tasks in practical classes is estimated at 10 points each:*

*- "excellent" - complete answer (at least 90% of the required information) - 9-10 points;*

*- "good" - a fairly complete answer (at least 75% of the required information) or a complete answer with minor inaccuracies - 7-8 points;*

*- "satisfactory" - incomplete answer (not less than 60% of the required information) and minor errors - 6 points;*

*- "unsatisfactory" - the answer does not meet the requirements for "satisfactory" - 0 points.*

*2.2. Modular control work (MCR), which consists of two parts, each of which is evaluated in 15 points:*

*- "excellent" - complete answer (at least 90% of the required information) - 13-15 points;*

*- "good" - a fairly complete answer (at least 75% of the required information) or a complete answer with minor inaccuracies - 11-13 points;*

*- "satisfactory" - incomplete answer (not less than 60% of the required information) and minor errors - 8-10 points;*

*- "unsatisfactory" - the answer does not meet the requirements for "satisfactory" - 0 points.*

*2.3. Attendance of lectures (presence - 2 points; absence - 0 points);*

*2.4. The test is estimated at 100 points. The control task of this work consists of four questions from the list, and also tasks (appendix B).*

*Each question and task is evaluated with 20 points according to the following criteria:*

*- "excellent", complete answer (not less than 90% of the required information) - 18-20 points;*

*- "good", a fairly complete answer (at least 75% of the required information, or minor inaccuracies) - 15-17 points;*

*- "satisfactory", incomplete answer (not less than 60% of the required information and some errors) - 12-14 points;*

*- "unsatisfactory", the answer does not meet the conditions for "satisfactory" - 0 points.*

*3. The condition of the first certification is to receive at least 30 points. The condition of the second certification is to receive at least 60 points.*

*4. The sum of rating points received by the student during the semester is transferred to the final grade according to the table. If the sum of points is less than 60, the student performs a test. In this case, the sum of points for the test is transferred to the final grade in accordance with the table in paragraph 6.*

*5. A student who received more than 60 points in the semester may take part in the test. In this case, the points obtained by him on the test are final.*

6. Table of correspondence of rating points to grades on a university scale:

|  |  |
| --- | --- |
| *Scores* | *Rating* |
| 100-95 | Perfectly |
| 94-85 | Very good |
| 84-75 | Fine |
| 74-65 | Satisfactorily |
| 64-60 | Enough |
| Less 60 | Unsatisfactorily |
| Admission conditions are not met | Not allowed |

# Additional information on the discipline (educational component):

*• The list of questions and an example of tasks submitted for semester control is given in Appendix A;*

*• The list of issues submitted for modular control is given in Annex B.*

**Work program of the discipline (syllabus):**

Made by the candidate of economic sciences, the senior lecturer of chair of the international economy Ivanova Tetyana Valerievna

Approved by the Department of International Economics (Minutes №11 of 26.05.2021)

Approved by the Methodical Commission of the faculty (protocol №10 from 15.06.2021)

APPENDIX A

**List of questions to be taken into account**

1. The essence of customs and tariff relations (objects, subjects, functions).

2. Levels of customs and tariff relations.

3. Customs authorities (functions).

4. Customs policy (goals, approaches, subjects, objects).

5. Tariff policy (essence).

6. Methods of customs regulation of foreign economic activity (regulations governing foreign economic activity).

7. Customs law, its sources (international treaty, international custom).

8. Organizational structure of the customs system.

9. Functions of the working staff of the Customs Tariff Council.

10. The mechanism of decision-making when making a customs tariff.

11. Types of customs territories.

12. Customs authorities (levels, structure).

13. Common Customs Tariff (structure).

14. Functions of the customs tariff.

15. Types of customs tariffs.

16. See duty rate.

17. Non-tariff regulation of foreign trade (measures, list instruments).

18. Commodity nomenclature of foreign economic activity and its application in the work of customs authorities.

19. Customs regimes and conditions of their application.

20. Declaration of goods.

21. Cargo customs declaration.

22. Customs value of goods and the procedure for its determination.

23. Customs payments (taxes and fees levied at customs clearance).

24. Customs control and customs clearance.

25. Smuggling and combating it.

**Tasks submitted for test**

**Tasks № 1**

Using the table data, calculate

1. The benefit of consumers from the abolition of import duties;

2. Losses of domestic producers from the abolition of import duties.

3. Losses of the state from the abolition of import duties.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | World price of goods | Ad valorem customs tariff | Domestic price | Consumption in the national market | Number of goods produced in the country | Number of goods imported into the country |
| variant | І | ІІ | І | ІІ | І | ІІ | І | ІІ | І | ІІ | І | ІІ |
| 1 | 2000 | 2050 | 100 | - | 2100 | 2050 | 1000 | 1050 | 300 | 220 | 400 | 450 |
| 2 | 2000 | 2050 | 100 | - | 2100 | 2050 | 6000 | 6500 | 400 | 350 | 500 | 550 |
| 3 | 2000 | 2050 | 100 | - | 2100 | 2050 | 7000 | 7300 | 500 | 470 | 550 | 600 |
| 4 | 2000 | 2050 | 100 | - | 2100 | 2050 | 8000 | 8400 | 600 | 550 | 650 | 700 |
| 5 | 2000 | 2050 | 100 | - | 2100 | 2050 | 2000 | 2100 | 1000 | 900 | 1050 | 1100 |
| 6 | 2000 | 2050 | 100 | - | 2100 | 2050 | 3000 | 3100 | 2000 | 1500 | 2500 | 2800 |
| 7 | 2000 | 2050 | 100 | - | 2100 | 2050 | 4000 | 4200 | 3000 | 2500 | 3100 | 3500 |

I - Current status at 5% customs tariff

ІІ - The condition without application of the customs tariff is provided

**Tasks № 2**

Using the table data, determine:

1. The invoice value of each of the potential contracts;

2. Customs value of each of the potential contracts;

3. Customs payments at customs clearance of the contract;

4. The cost of posted imported goods;

5. The selling price of imported goods;

6. The optimal offer.

 Table 1

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| № | Potential suppliers | Price per unit of goods(EXW) | Number of units, pcs | Basic terms of delivery |
| 1 | Firm of China | 1200 yuan | 3000 | FOB Shanghai |
| 2 | Taiwan firm | $ 150 | 3000 | FAS Hong Kong |
| 3 | Firm of Italy | 140 EURO | 3000 | FCA Milan |

 Table 2

|  |  |  |
| --- | --- | --- |
| № | Costs | Варіанти |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1 | The price of goods on the terms of delivery EXW | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| 2 | Quality control | 0,1% | 0,2% | 0,15% | 0,2% | 0,1% | 0,15% | 0,1% |
| 3 | Packaging and labeling | 0,3% | 0,3% | 0,3% | 0,35% | 0,4% | 0,3% | 0,4% |
| 4 | Load on the vehicle | 0,2% | 0,2% | 0,2% | 0,3% | 0,3% | 0,3% | 0,1% |
| 5 | Delivery to the main carrier | 4,0% | 5,0% | 5,0% | 6,0% | 5,0% | 4,0% | 7,0% |
| 6 | Export duty | 3,0% | 3,0% | 3,0% | 3,0% | 3,0% | 3,0% | 3,0% |
| 7 | Load on the main transport | 0,2% | 0,3% | 0,2% | 0,3% | 0,2% | 0,3% | 0,2% |
| 8 | Transportation insurance | 1,5% | 1,5% | 1,5% | 1,5% | 1,5% | 1,5% | 1,5% |
| 9 | Payment for basic transport | 6,0% | 7,0% | 6,0% | 7,0% | 6,0% | 7,0% | 6,0% |
| 10 | Unloading | 0,2% | 0,3% | 0,2% | 0,3% | 0,2% | 0,3% | 0,2% |
| 11 | Delivery from the main transport | 2,0% | 2,0% | 2,0% | 2,0% | 2,0% | 2,0% | 2,0% |
| 12 | Unloading in the warehouse of the enterprise | 0,2% | 0,2% | 0,2% | 0,2% | 0,2% | 0,2% | 0,2% |

Interest is provided on the price of the goods on the terms of delivery EXW

APPENDIX B

**Example of the test**

**Variant 1**

**I. Theoretical questions.**

1. Write a chronology of major events in the history of customs in Ukraine.

2. List the tasks of the customs authorities of Ukraine.

3. Describe the condition "Incoterms - 2020" CFR.

**II.** Determine the FOB price if the contract specifies a CIF price and the following data is known

- price on CIF terms - 5000 €;

- price on EXW terms - 3500 €;

- transportation costs from the port of departure to the port of destination (freight) - 200 €;

- cargo insurance - 100 €.