



## Syllabus Course Program



# Customs regulation

**Specialty**

073 - Management

**Educational program**

International business

**Level of education**

Bachelor's level

**Semester**

5

**Institute**

Institute of Education and Science in Economics,  
Management and International Business

**Department**

Management (204)

**Course type**

Obligatory discipline of the professional training

**Language of instruction**

English,

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## Lecturers and course developers

**Olena Chaikova**

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Ph.D. (C.Sc.) in Economic Sciences, associate professor of Management department

Author of more than 60 scientific and educational works, including textbooks. Lecturer in the courses: "International Business", "Management of export-import operations", "Project Analysis and Business Planning", "Customs regulation"

[More about the lecturer on the department's website](#)

## General information

### Summary

The educational discipline is aimed at mastering the organizational and legal principles and rules of customs arrangement. The main focus is on customs taxation and customs valuation goods that are moved across the state borders of the country during the execution of international contracts, and having the tools and procedures to move goods and citizens through the state border of Ukraine.

### Course objectives and goals

To form systematic professional knowledge and practical skills in matters of export coordination and import operations of an international firm, to be able to evaluate their effectiveness, taking into account peculiarities of customs regulation; master the methods and tools of tariff and non-tariff regulation of international business; be able to estimate the customs value of goods and calculate customs payments; to acquire practical skills of filling out a customs declaration on goods moving across the state border of Ukraine.

### Format of classes

Lectures, practical classes, independent work, consultations. The final control is an exam.

## Competencies

- GC03. The ability for abstract thinking, analysis, synthesis.
- GC04. The ability to apply knowledge in practical situations.
- GC05. Knowledge and understanding of the subject area and understanding of the professional activity.
- GC09. The ability to learn and to master modern knowledge.
- GC10. The ability to conduct research at an appropriate level.
- GC12. The ability to generate new ideas (creativity).
- GC14. The ability to work in an international context.
- SC01. The ability to identify and describe the characteristics of organizations.
- SC03. The ability to identify prospects for organizational development.
- SC04. The ability to determine the functional areas of an organization and the relationships between them.
- SC06. The ability to act in a socially responsible and conscientious manner.
- SC07. The ability to choose and use modern tools of management.
- SC08. The ability to plan the organization activity and to manage time.
- SC09. The ability to work in a team and to establish interpersonal interaction when solving professional tasks.
- SC11. The ability to create and organize effective communication in the process of management.
- SC13. To understand the principles and rules of law and to use them in the professional activity.
- SC16. Ability to coordinate export and import operations of an international firm, evaluate them efficiency, taking into account the peculiarities of customs regulation.

## Learning outcomes

- LO 01. To know the rights and duties as a member of society, be aware of the values of civil society, the rule of law, human and citizen rights, and freedoms in Ukraine.
- LO 04. To demonstrate the ability to identify problems and justify managerial decisions.
- LO 05. To describe the content of the functional areas of an organization
- LO 06. To demonstrate the skills related to search, collection, and analysis of information, calculation of indicators for substantiation of managerial decisions.
- LO 07. To demonstrate the skills of organizational planning.
- LO 09. To demonstrate the skills of interaction, leadership, and teamwork.
- LO 10. To possess the skills of justifying effective instruments for motivating the personnel of an organization.
- LO 11. To demonstrate the skills of situation analysis and communications in various areas of an organization's activities.
- LO 16. To demonstrate skills of independent work, flexible thinking, openness to new knowledge, to be critical and self-critical.
- LO 18. Demonstrate skills in coordinating export and import operations of an international firm, to be able to evaluate their effectiveness, taking into account the peculiarities of customs regulation.

## Student workload

The total volume of the course is 120 hours (4 ECTS credits): lectures - 32 hours, laboratory classes - 16 hours, self-study - 72 hours.

## Course prerequisites

To successfully complete the course, students must have knowledge and practical skills in the following disciplines: Finance, International Business, Management of export-import operations

## Features of the course, teaching and learning methods, and technologies

Interactive lectures with presentations on the Teams MOffice 365 platform, practical classes, seminars, teamwork, case method, student feedback method, problem-based learning in distance format, gamification

## Program of the course

### Topics of the lectures

- Topic 1. Introduction: subject, goals and objectives of the course "Customs Regulation". Organization of customs affairs in Ukraine. Customs legislation of Ukraine
- Topic 2. The structure of the customs system of Ukraine. Customs control technology
- Topic 3. UKTZED - Ukrainian classification of goods of foreign economic activity
- Topic 4. Tariff regulation of foreign trade in Ukraine.
- Topic 5. The concept and definition of the country of origin of the goods. Non-tariff regulation of external trade in Ukraine
- Topic 6. Incoterms are international commercial terms
- Topic 7. Customs value of goods
- Topic 8. Customs payments. Customs declaration when moving goods across the customs border of Ukraine

### Topics of the workshops

- Topic 1. Structure and organization of activities of the customs service of Ukraine
- Topic 2. Determination of the UKTZED product code
- Topic 3. Determination of the country of origin of the goods
- Topic 4. Calculation of the contract value of goods under Incoterms Group E and Group F delivery conditions
- Topic 5. Calculation of the contract value of goods under Incoterms Group C delivery conditions
- Topic 6. Calculation of the contract value of goods under Incoterms Group D delivery conditions
- Topic 7. The main method of calculating the customs value of goods when imported into Ukraine.
- Topic 8. Calculation of the customs value of goods when imported into Ukraine at the price of the contract regarding identical goods
- Topic 9. Calculation of the customs value of goods when imported into Ukraine at the price of the contract regarding similar goods
- Topic 10. Calculation of the customs value of goods when imported into Ukraine on the basis of value addition
- Topic 11. Calculation of the customs value of goods when imported into Ukraine on the basis of subtraction cost
- Topic 12. Calculation of the customs value of goods when imported into Ukraine by the reserve method
- Topic 13. Calculation of the customs value of goods when exporting from Ukraine
- Topic 14. Calculation of customs payments when importing goods to Ukraine
- Topic 15. Calculation of customs payments when exporting goods from Ukraine to EU countries
- Topic 16. Filling out the customs declaration

### Topics of the laboratory classes

Laboratory classes are not provided

### Self-study

Stages of customs control and customs clearance of the import of goods to Ukraine in accordance with individual terms of the foreign trade agreement. Successful completion and defense of coursework work involves the completion of 7 meaningful parts:

1. Organization of activities of the customs system of Ukraine.
2. Determining the product code in accordance with the UKTZED.
3. Determination of measures of tariff and non-tariff regulation of foreign exchange.
4. Determination of the contract value of the goods.
5. Determination of the customs value of the goods.
6. Calculation of customs payments.
7. Issuance of a customs declaration.

Students are offered independent study of the topic "Customs regimes", which includes consideration of such questions:

1. Customs regimes of goods moving across the state border of Ukraine. General characteristics of customs regimes.
2. Customs regime of import.
3. Customs regime of reimport.
4. Customs regime of export.
5. Customs regime of re-export.
6. Customs regime of transit.
7. Customs regime of temporary import/export.
8. Customs regime of customs warehouse.
9. Customs regime of the free customs zone.
10. Customs regime of duty-free trade.
11. Customs regime of processing in the customs territory.
12. Customs regime processing outside the customs territory.
13. Customs regime of destruction or destruction.
14. Customs regime of refusal in favor of the state.

## Course materials and recommended reading

1. The official website of the State Customs Service of Ukraine <https://customs.gov.ua/en/>
2. The official website of the Verkhovna Rada of Ukraine. The Customs Code of Ukraine The Customs Code of Ukraine | on March 13, 2012 № 4495-VI (rada.gov.ua)
3. The official website of the Verkhovna Rada of Ukraine. The law of Ukraine About the Customs Tariff of Ukraine <https://zakon.rada.gov.ua/laws/show/en/2697-IX?lang=en#Text>
4. The official website of the Verkhovna Rada of Ukraine. Law of Ukraine On Foreign Economic Activity On Foreign Economic Activ... | on April 16, 1991 № 959-XII (rada.gov.ua)
5. The official website of the Verkhovna Rada of Ukraine. Law of Ukraine On Protection of the National Producer against Dumped Imports On Protection of the N... | on December 22, 1998 № 330-XIV (rada.gov.ua)
6. The official website of the Verkhovna Rada of Ukraine. Law of Ukraine Tax Code of Ukraine Tax Code of Ukraine | on December 2, 2010 № 2755-VI (rada.gov.ua)
7. The official website of the Verkhovna Rada of Ukraine. Law of Ukraine On the Unified Fee Collected at Entry Points of Ukrainian State Border On the Unified Fee Col... | on November 4, 1999 № 1212-XIV (rada.gov.ua)
8. The official website of the Verkhovna Rada of Ukraine. Issues related to the use of customs declarations Питання, пов'язані із застосува... | on May 21, 2012 № 450 (rada.gov.ua)
9. Online portal of the European Commission Access2Markets <https://trade.ec.europa.eu/access-tomarkets/en/home>.

## Assessment and grading

### Criteria for assessment of student performance, and the final score structure

100% of the final grade consists of assessment results in the form of an exam (20%) and current assessment (80%).

Exam: written task (2 questions on theory + problem solving) and an oral report.

Current rating:  
40% coursework;  
40% thematic tests.

### Grading scale

Total points	National	ECTS
90-100	Excellent	A
82-89	Good	B
75-81	Good	C
64-74	Satisfactory	D
60-63	Satisfactory	E
35-59	Unsatisfactory (requires additional learning)	FX
1-34	Unsatisfactory (requires repetition of the course)	F

## Norms of academic integrity and course policy

The student must adhere to the Code of Ethics of Academic Relations and Integrity of NTU "KhPI": to demonstrate discipline, good manners, kindness, honesty, and responsibility. Conflict situations should be openly discussed in academic groups with a lecturer, and if it is impossible to resolve the conflict, they should be brought to the attention of the Institute's management.

Regulatory and legal documents related to the implementation of the principles of academic integrity at NTU "KhPI" are available on the website: <http://blogs.kpi.kharkov.ua/v2/nv/akademichna-dobrochesnist/>

## Approval

Approved by

28.08.2024

**Head of the department**  
Olena PROKHORENKO

28.08.2024

**Guarantor of the educational program**  
Olena CHAIKOVA