



## 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

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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 academic discipline is aimed at the organizational and legal principles and rules of customs regulation. The main focus is on customs taxation and assessment of the customs value of goods that are moved across the state borders of countries during the execution of international contracts, as well as mastering the tools and procedures for moving goods and citizens across the state border of Ukraine.

### Course objectives and goals

To develop systematic professional knowledge and practical skills in coordinating export and import operations of an international firm, with the ability to assess their effectiveness while considering the specifics of customs regulation; to master the methods and tools of tariff and non-tariff regulation in international business; to be capable of evaluating the customs value of goods and calculating customs duties; and to acquire practical skills in completing customs declarations for goods crossing the state border of Ukraine.

### Format of classes

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

## Competencies

GC08. Skills of information and communication technology usage

SC04. The ability to determine the functional areas of an organization and the relationships between them.

SC11. The ability to create and organize effective communication in the process of management.

SC12. The ability to analyze and structure the problems of an organization, to form reasonable decisions.

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 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 11. To demonstrate the skills of situation analysis and communications in various areas of an organization's activities.

LO 18. Demonstrate the skills of coordinating export and import operations of an international firm, be able to evaluate their effectiveness, taking into account the peculiarities of customs regulation.

## Student workload

The total volume of the course is 180 hours (6 ECTS credits): lectures - 48 hours, practical studies- 32 hours, self-study - 100 hours.

## Course prerequisites

To successfully complete the course, students must have knowledge and practical skills in the following disciplines: 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 are conducted interactively using multimedia and information technologies. Group work, game design is provided. Course work has an individual character and is carried out throughout the study of the academic discipline. The content and tasks of the course work cover the main topics of the course. Learning materials are available to students through Microsoft Teams, OneNote and OneDrive.

## Program of the course

### Topics of the lectures

Topic 1 - Customs affairs in Ukraine. Legal framework of customs affairs in Ukraine

Topic 2 - Structure of customs authorities in Ukraine

Topic 3 - Directions, means, and methods of goods movement across Ukraine's customs border. Standard technological scheme for customs control and clearance during the movement of goods by road. Methods of ensuring payment of customs duties

Topic 4 - Essence and purpose of the Harmonized System

Topic 5 - Classification and coding of goods. Structure of the Ukrainian classification of goods for foreign economic activity

Topic 6 - Application of the Ukrainian classification of goods for foreign economic activity

Topic 7 - Tariff regulation of foreign trade in Ukraine. Structure and content of Ukraine's customs tariff

Topic 8 - Tariff preferences

Topic 9 - Concept of the country of origin of goods. Criteria for determining the country of origin. Verification of the country of origin of goods

Topic 10 - Non-tariff regulation of foreign trade in Ukraine. General overview of non-tariff regulation methods in foreign economic activities

Topic 11 - Economic measures of non-tariff regulation of foreign economic activities

Topic 12 - Administrative measures of non-tariff regulation of foreign economic activities

Topic 13 - Unified charge at the border crossing point

Topic 14 - Legal measures for foreign economic activity regulation  
Topic 15 - General overview of INCOTERMS rules  
Topic 16 - INCOTERMS terminology and structure. Classification and characteristics of INCOTERMS  
Topic 17 - Concept and determination of the customs value of goods  
Topic 18 - Determining the customs value of imported goods in Ukraine  
Topic 19 - Primary and secondary methods for determining the customs value of imported goods  
Topic 20 - General overview of customs payments  
Topic 21 - Features, calculation, and payment procedures for customs duties  
Topic 22 - Customs declaration and clearance  
Topic 23 - Concept, forms, and types of customs declarations  
Topic 24 - Content and procedure for completing the customs declaration

### **Topics of the workshops**

Topic 1. Structure and organization of the activities of the Customs Service of Ukraine  
Topic 2. Determination of the UKT ZED code of goods  
Topic 3. Determination of the country of origin of goods  
Topic 4. Calculation of the contract value of goods under Incoterms group E and group F delivery terms  
Topic 5. Calculation of the contract value of goods under Incoterms group C delivery terms  
Topic 6. Calculation of the contract value of goods under Incoterms group D delivery terms  
Topic 7. Primary method for calculating the customs value of goods imported into Ukraine  
Topic 8. Calculation of the customs value of goods imported into Ukraine based on the transaction value of identical goods  
Topic 9. Calculation of the customs value of goods imported into Ukraine based on the transaction value of similar goods  
Topic 10. Calculation of the customs value of goods imported into Ukraine using the cost addition method  
Topic 11. Calculation of the customs value of goods imported into Ukraine using the cost deduction method  
Topic 12. Calculation of the customs value of goods imported into Ukraine using the fallback method  
Topic 13. Calculation of the customs value of goods exported from Ukraine  
Topic 14. Calculation of customs payments for goods imported into Ukraine  
Topic 15. Calculation of customs payments for goods exported from Ukraine to EU countries  
Topic 16. Completion of the customs declaration

### **Topics of the laboratory classes**

Laboratory classes are not provided

### **Self-study**

The course project involves studying the main stages of customs control and customs clearance of imported goods into Ukraine under the specific conditions of a foreign trade agreement. Successful completion and defense of the course project require addressing the following seven key sections:

1. Organization of activities of the customs system of Ukraine.
2. Determining the product code in accordance with the UKT ZED.
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. Law of Ukraine 4495-VI, dated 22.08.2024 "Customs Code of Ukraine". Access mode: <http://www.rada.gov.ua>.
3. The official website of the Verkhovna Rada of Ukraine. Law of Ukraine 2697-IX of 19.10.2022 "On the Customs Tariff". Access mode: <https://zakon.rada.gov.ua/laws/show/2697-IX#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 The Law of Ukraine "On Protection of the National Commodity Producer from Dumping Imports" <https://zakon.rada.gov.ua/laws/show/330-14#Text>
6. The official website of the Verkhovna Rada of Ukraine. Law of Ukraine 2755-VI, dated 01.08.2024 "Tax Code of Ukraine". Access mode: <https://zakon.rada.gov.ua/laws/show/2755-17#Text>.
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. Official website of the Verkhovna Rada of Ukraine. Law of Ukraine 1909-IX of 21.05.2024. "On Insurance". Access mode: <https://zakon.rada.gov.ua/laws/show/1909-20#Text>.
9. European Customs Portal. HS Code, Customs Tariff Number, Taric - European Database. <https://www.tariffnumber.com/>
10. Lyons T. Eu Customs Law. Oxford European Union Law Library. Oxford University Press. 2018. 680 p.
11. International Chamber of Commerce. INCOTERMS 2020: ICC rules for the use of domestic and international trade terms. Paris: ICC Publication. International Chamber of Commerce. (n.d.). 2020. 200p.
12. Transit manual Customs Policy European commission. 2021. 578 p.

## Assessment and grading

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

The academic success of a student of higher education is determined by the criteria and the system for evaluating the knowledge and skills of students, which is used in NTU KhPI (<http://surl.li/ppxix>).

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:

30% coursework (presentation) - up to 30 points;

40 % practical classes - up to 40 points;

10% thematic tests - up to 10 points.

Participation in student Olympiads, scientific work competitions, grants, research projects - 10 points for each type of activity.

Publication of scientific articles, report abstracts at the conference on the subject of the course - 10 points for each type of activity.

Participation in non-formal and informal education programs, completion of recommended online courses - 20 points each

### 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: [https://blogs.kpi.kharkov.ua/v2/nv/?page\\_id=208](https://blogs.kpi.kharkov.ua/v2/nv/?page_id=208)

## Approval

Approved by

28.08.2024



Head of the department  
Olena PROKHORENKO

28.08.2024



Guarantor of the educational program  
Olena CHAIKOVA

