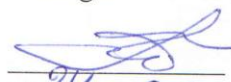


MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
NATIONAL AVIATION UNIVERSITY
 Faculty of Transport, Management and Logistics
 Air Transportation Management Department

AGREED

Dean of Faculty of Transport,
 Management and Logistics


 T. Mostenska
 «24» 06 2021

APPROVED

Vice-Rector for Academic Affairs


 A. Polukhin
 «25» 06 2021



Quality Management System
COURSE TRAINING PROGRAM
 on
 «Customs Operations»

Educational Professional Program: «Air Transportation Management»

Field of study: 27 «Transport»

Speciality: 275 «Air Transport Technologies»

Specialization: 275.04 «Air Transport Technologies»

Training Form	Semester	Total (hours/credits ECTS)	Lectures	Practicals	Lab. classes	Self-Study	HW/CGP	TP/CP	Semester Grade
Full-time:	4	105/3,5	17	34	-	54	-	-	Test 4s

Index CB-7-275-1/19 -2.2.3

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Quality Management System.
Course Training Program
on
«Customs Operations»

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Code

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2021

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Course Training Program on «Customs Operations» is developed on the basis of Educational Professional Program «Air Transportation Management», Bachelor Curriculum and Bachelor Extended Curriculum №CB-7-275-1/21, №ECB-7-275-1/21 for Speciality 275 «Air Transport Technologies», Specialization 275.04 «Air Transport Technologies» and corresponding normative documents.

Developed by:

Associate Professor

Air Transportation Management Department Т. Яроцка T. Yarotska

Discussed and approved by the Graduate Department for Speciality 275 «Air Transport Technologies», Specialization 275.04 «Air Transport Technologies» and Educational Professional Program «Air Transportation Management» - Air Transportation Management Department, Minutes № 12 «9» 06 2021

Guarantor of Educational Professional Program В. Иванникова V. Ivannikova

Head of the Department Д. Шевчук D. Shevchuk


Director of the Institute of Innovative
Technologies and Leadership

П. Горин P. Gorinov
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INTRODUCTION

Course Training Program on «Customs Operations» is developed based on the "Methodical guidance for the subject course training program", approved by the order № 249/од, of 29.04.2021 and corresponding normative documents.

1. EXPLANATORY NOTES

1.1. Place, objectives, tasks of the subject.

Place - a component of the theoretical basis of knowledge and skills for the study of technological disciplines for training in the field of transportation.

The **objective** of the discipline is to ensure a sufficient level of competence of specialists for the transport industry in the functioning of customs services, use customs control procedures in the international transport on the movement of goods, vehicles and other items across the customs border of Ukraine.

The **tasks** of the discipline are:

- providing the necessary knowledge and skills on the basics of customs system in Ukraine;
- knowledge of the basic terms used in customs;
- study of current legislation governing the activities of customs authorities in Ukraine;
- study of customs regimes applied to goods and vehicles moving across the customs border of Ukraine;
- study of the classification system of goods in accordance with UKTZED;
- mastering theoretical knowledge and gaining practical skills in collecting duties and customs duties;
- mastering theoretical knowledge about customs control and customs clearance on various types of transport;
- study of violations of customs rules and fight against smuggling on transport.

1.2. Learning outcomes the subject makes it possible to achieve.

Knowledge will be formed:

- technology of customs operations, the conditions of interaction of customs services with the services of international airports, railway stations, sea and river ports and other institutions;
- Customs code of Ukraine;
- international and national regulations on the activities of the customs service of Ukraine;
- organization of customs control, customs clearance procedure;
- declaration of goods and vehicles;
- customs regimes;
- classification of goods according to UKTZED;
- movement of goods, vehicles and other items across the customs border of Ukraine, checkpoints;
- disposal of goods under customs control;
- customs procedures on road transport;
- customs procedures on railway transport;
- customs procedures on water transport;
- customs procedures for air transport;
- customs procedures on other types of transport;
- the procedure for accrual and collection of duties;
- the procedure for accrual and collection of excise duty;
- procedure for accrual and collection of value added tax;

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- rules of storage under customs control;
- list of violations of customs rules on transport.

1.3. Competences the subject makes it possible to acquire.

As a result of mastering the subject "Customs Operations" students must be formed the following **competencies**:

- ability to organize and manage the transportation of goods (by type of transport);
- ability to organize and manage the transportation of passengers and luggage (by mode of transport);
- ability to organize international transportation;
- ability to optimize logistics operations and coordinate orders for the transportation of goods from producer to consumer, comply with the laws, rules and requirements of quality management systems.

1.4. Interdisciplinary connections.

The academic subject "Customs Operations" is based on knowledge of such disciplines as: "Transport Infrastructure", "Transport Geography", "General Course of Transport", "Systems Analysis in Transport", "Fundamentals of Theory of Transport Processes", "State Regulation in the Transport Industry" and is the basis for the study of disciplines: "Research of transport operations", "Air passenger transport", "Air freight", "Aircraft maintenance at airports", "Interaction of modes of transport", "Transport logistics", "Transportation of special cargo".

2. COURSE TRAINING PROGRAM ON THE SUBJECT

2.1. The subject content.

Training material is structured according to module principle and consists of **one educational module, Module № "Peculiarities of application of tariff and non-tariff regulation of foreign economic activity"**, that is logically complete, relatively independent, holistic part of the subject, learning of which provides module test and analysis of its performance.


2.2. Modular structuring and integrated requirements for each module.

Module №1 **“Peculiarities of application of tariff and non-tariff regulation of foreign economic activity”**

Integrated requirements to Module №1:

know:

- international and national regulations on the activities of the customs service, customs border, the Customs code of Ukraine;
- organization of customs control, customs clearance procedure;
- declaration of goods and vehicles;
- customs regimes;
- classification of goods according to UKTZED;
- movement of goods, vehicles and other items across the customs border of Ukraine;
- disposal of goods under customs control;
- customs procedures on road transport;
- customs procedures on railway transport;
- customs procedures on water transport;
- customs procedures for air transport;
- customs procedures on other modes of transport;

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- the procedure for accrual and collection of duties;
- the procedure for accrual and collection of excise tax;
- the procedure for accrual and collection of value added tax;
- tariff and customs benefits;
- rules of storage under customs control;
- list of violations of customs rules on transport.

Be able:

- use the classification of goods according to UKTZED;
- to apply in practice the documents, declarations that are issued when crossing the customs border;
- distinguish between customs regimes for the movement of goods and vehicles across the customs border of Ukraine;
- navigate in customs procedures on different modes of transport;
- accrue duty, excise duty, VAT;
- apply tariff and customs benefits;
- independently determine the type of penalties for violation of customs rules on transport;
- identify hiding places that are most often used by smugglers.

Topic 1. Modern customs regulation in Ukraine. Customs as a component of foreign policy and foreign economic activity of the country. Customs regulation in Ukraine. Customs Code of Ukraine.

Topic 2. Duty. Customs tariff. Types of customs duties. Economic content of the customs tariff. Duty and customs tariff functions. Classification of goods for customs clearance.


Topic 3. Customs value of goods. Customs value - definitions and general provisions. Methods for determining the customs value of goods imported into the customs territory of Ukraine in accordance with the customs regime of import. Structure and content of international sales contracts.

Topic 4. Customs regimes. The concept of customs regime and types of customs regimes: import; re-import; export; re-export; transit; temporary importation; temporary removal; customs warehouse; free customs zone; duty free trade; processing in the customs territory; processing outside the customs territory of Ukraine; destruction or destruction; refusal in favor of the state. Terms of application of customs regimes.

Topic 5. Customs formalities for the movement of goods across the customs border of Ukraine by different modes of transport. Customs procedures on air transport. Customs procedures on railway transport. Customs procedures on road transport. Customs procedures on sea and river transport. Customs procedures on pipeline transport and power lines. Movement of goods across the customs border of Ukraine in international postal items.

Topic 6. Customs clearance. Declaration. Customs clearance. Declaration of goods and other items. Declaration of currency values. Cargo customs declaration. The procedure for filling out customs declarations on the form of a single administrative document. Filling in the cargo customs declaration in Ukraine. Means to improve and accelerate customs control.

Topic 7. Non-tariff methods of foreign trade regulation. Concepts and tools of non-tariff regulation of foreign economic activity. Embargo, license and quota. Licensing of foreign trade operations. Quotas for foreign trade transactions. Certification of goods as a method of non-tariff regulation.

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Topic 8. Violation of customs rules. Liability for violation of customs regulations. The concept of smuggling as a crime. Measures to prevent smuggling. Violation of customs rules and responsibility for them. Combating the smuggling of narcotic drugs, psychotropic substances, their analogues or precursors or falsified medicines. Controlled deliveries.

2.3. Training schedule of the subject.

№ пор	Theme (thematic section)	Total, hours			
		Total	Lectures	Practicals	Self-study
1	2	3	4	5	6
Module №1 “Peculiarities of application of tariff and non-tariff regulation of foreign economic activity”					
		4 th semester			
1.1	Modern customs regulation in Ukraine	12	2	2 2	6
1.2	Duty. Customs tariff	12	2	2 2	6
1.3	Customs value of goods	12	2	2 2	6
1.4	Customs regimes	12	2	2 2	6
1.5	Customs formalities for the movement of goods across the customs border of Ukraine by different modes of transport	12	2	2 2	6
1.6	Customs clearance. Declaration	12	2	2 2	6
1.7	Non-tariff methods of foreign trade regulation	12	2	2 2	6
1.8	Violation of customs rules. Liability for violation of customs regulations	13	2 1	2 2	6
1.9	Module Test №1	8	-	2	6
1.10	Module test (external study)	-	-	-	-
Total by the module №1		105	17	34	54
Total by the subject		105	17	34	54


3. BASIC CONCEPTS OF GUIDANCE ON THE SUBJECT

3.1. Teaching methods

The following teaching methods of subject guidance are

- explanatory and illustrative method;
- method of problem presentation;
- reproductive method;
- - research method.

The implementation of these methods are carried out during lectures, demonstrations, self-study, work with the educational material, analysis of transport technologies issues.

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3.2. List of references (basic and additional)

Basic literature

3.2.1 Митний кодекс України від 13.03.2012 р. № 4495-VI / Редакція від 01.01.2021 р.
URL: <https://zakon.rada.gov.ua/laws/show/4495-17#Text>

3.2.2 Податковий кодекс України від 02.12.2010 № 2755-VI URL: http://kodeksy.com.ua/podatkovij_kodeks_ukraini.htm

3.2.3 Про затвердження Порядку заповнення митних декларацій на бланку єдиного адміністративного документа: Наказ Міністерства фінансів України № 651 від 30.05.2012 р. URL: <https://zakon.rada.gov.ua/laws/show/z1372-12#Text> (Редакція від 08.09.2020)

3.2.4 Про затвердження Форми декларації митної вартості та Правил її заповнення: Наказ МФУ від 24 травня 2012 року № 599. URL: <https://zakon.rada.gov.ua/laws/show/z0984-12#Text>

3.2.5 Про зовнішньоекономічну діяльність: Закон України: станом на 17 листопада 2012 р.: [від 16 квітня 1991 р.] № 959-XII. URL: <http://zakon5.rada.gov.ua/laws/show/959-12>

3.2.6 Про Митний тариф України: Закон України від 4 червня 2020 року № 674-IX. URL: <https://zakon.rada.gov.ua/laws/show/674-20#Text>

3.2.7. Митні операції: практикум / уклад.: Н.М. Передерій, Е.І. Данілова, І. В. Борець. – К. : НАУ, 2021. – 72 с.

3.2.7 Гребельник О. П. Митна справа: Посібник / О. П. Гребельник – К. : Центр навчальної літератури, 2017. – 400 с.

3.2.8 Дубініна А.А. Митна справа: Підручник. / А.А. Дубініна, С.В. Сокоріна, О.І. Зельніченко. – К.: ЦНЛ, 2018. – 320 с.

Additional Literature

3.2.10. Митне регулювання зовнішньоекономічної діяльності: навчальний посібник / К.Ю. Величко, В.О. Козуб, Л.Л. Носач, Л.О. Чернишова, О.І. Печенка. Харків: Форт, 2017. - 221 с.

3.2.11. Сорокіна С.В., Артеменко В.С., Шевченко О.Є. Митна справа: Методичні вказівки для виконання практичних занять. – Харків, 2014. – 90 с.

3.2.12. Фіскально-контролюючі аспекти діяльності митних органів України / О. О. Сологуб, О. О. Корогодова // Молодий вчений. - 2018. - № 5(2). - С. 766-769.


3.3. Internet Information resource

3.3.1 Official site of the State Customs Service of Ukraine. URL: <http://www.customs.gov.ua>

3.3.2 Official site of the State Statistics Service of Ukraine. URL: www.ukrstat.gov.ua

3.3.3 Official site of the State Tax Service of Ukraine. URL: <http://tax.gov.ua/>

3.3.4 Official site of the National Bank of Ukraine. URL: <http://www.bank.gov.ua>

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4. RATING SYSTEM OF KNOWLEDGE AND SKILLS ASSESSMENT

4.1. Assessment of certain kinds of student academic work is carried out in accordance with table 4.1.

Table 4.1

Kind of Academic Work	Maximum Grade Values
1 semester	
Module № 1 «Introduction into Major»	
carrying out practicals and theoretical material (106 x 8)	80 (total)
<i>For admission to complete module test №1, a student must receive not less than</i>	<i>48 points</i>
Module test №1	20
Total by the module №1	100
Total by the subject	100

The credit rating is determined (in points and in a National Scale) based on the results of all types of academic work during the semester.

4.2. Completed types of educational work are credited to the student, if he received a positive rating for them.

4.3. The sum of rating assessments received by the student for certain types of completed academic work is the current modular rating assessment, which is recorded in the module control.


4.4. The final modular rating obtained by the student based on the results of the course defense and defense in points, on the national scale and ECTS scale is entered in the module control, as well as in the study card, individual student curriculum and Diploma Supplement, for example, as follows: **92 / Excellent / A, 87 / Good / B, 79 / Good / C, 68 / Sat./D, 65 / Sat./E, etc.**

4.5. The final semester rating is converted into a grade on the national scale and the ECTS scale.

4.6. The final semester rating in points, on the national scale and the ECTS scale is entered in the test report, study card and individual curriculum of the student (record book), for example, as follows: **92 / Excellent / A, 87 / Good / B, 79 / Good / C, 68 / Sat./D, 65 / Sat./E, etc.**

4.7. The Total Grade for the subject is equal to the average grade from Total Semester Grades with its further transformation into national scale and ECTS system.

The Total Grade is recorded to the Diploma Appendix

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(Ф 03.02 – 01)

АРКУШ ПОШИРЕННЯ ДОКУМЕНТА

№ прим.	Куди передано (підрозділ)	Дата видачі	П.І.Б. отримувача	Підпис отримувача	Примітки

(Ф 03.02 – 02)

АРКУШ ОЗНАЙОМЛЕННЯ З ДОКУМЕНТОМ

№ пор.	Прізвище, ім'я, по батькові	Підпис ознайомленої особи	Дата ознайом- лення	Примітки

(Ф 03.02 – 04)

АРКУШ РЕЄСТРАЦІЇ РЕВІЗІЇ

№ пор.	Прізвище, ім'я, по батькові	Дата ревізії	Підпис	Висновок щодо адекватності

(Ф 03.02 – 03)

АРКУШ ОБЛІКУ ЗМІН

№ зміни	№ листа (сторінки)				Підпис особи, яка внесла зміну	Дата внесення зміни	Дата введен- ня зміни
	Зміненого	Заміненого	Нового	Анульо- ваного			

(Ф 03.02 – 32)

УЗГОДЖЕННЯ ЗМІН

	Підпис	Ініціали, прізвище	Посада	Дата
Розробник				
Узгоджено				
Узгоджено				
Узгоджено				