

Title of the Course	ORGANIZATION AND CONTROL OF CUSTOMS ACTIVITIES		
Amount in credit points/ ECTS)	2/3	Volume (in hours)	80
Prior knowledge	Basics of Logistics, Logistics services and their legal organisation		
Science Sector	-		
Science Subsector	-		
Summary of academic hours	Amount (academic hours)		
Distance learning	40		
Contact hours / video lessons	8		
Exercises, self – assessment questions and tests	14		
Individual work/ discussions in distance	16		
Exams/tests	2		
1st level professional study programme	Business Logistics		
Author(s) of the course	Bc.ing. Aigars Loss		
Lecturer(s) of the course	Bc.ing. Aigars Loss		
Goal of the course:	To provide knowledge about the role of customs in the process of logistics. Develop skills and competences for the execution of logistics activities related to customs		
Requirements for obtaining credit points (structure of course evaluation):	<p><u>The final evaluation is calculated:</u> Moodle discussion/tasks – 40% Exam – 60% <i>For obtaining final evaluation, both activities should hold successful evaluation – not below 4 points.</i> <i>Final evaluation is the average grade in 10-point system, in proportion of percentage distributed amongst both activities</i></p>		
Study Results			
<p>1. <i>Knowledge:</i></p> <p>1.1. A student names and justifies the role of customs in the organisation of logistics processes, lists the main legal documents;</p> <p>1.2. A student names and describes customs procedures and their application differences in international trade;</p> <p>1.3. A student illustrates the work of product coding systems and basic conditions of determination methods of customs value.</p> <p>2. <i>Skills:</i></p> <p>2.1. A student defines the AEO status advantages and actions to be completed for the application of customs procedures;</p> <p>2.2. A student chooses the most appropriate product code and defines the customs value and taxing amount in the case of import.</p> <p>3. <i>Competences:</i></p> <p>3.1. A student organizes and monitors the product flow in the customs control warehouse and goods transportation;</p> <p>3.2. A student solves different problem situations during the organisation of product flow.</p>			

Content of the Course

No.	Subjects	Contact hours, video, audio lessons	Distance learning	Exercises, self-assessment questions and tests	Individual task – remote discussion. Description of the individual task is available in the E-studies	Exam
1.	Role of customs in logistics	8	5	2	2	2
2.	Legal regulation, functions and tasks of customs operation		5	1	2	
3.	Customs procedures and special procedures. Principles of customs control		5	2	2	
4.	Product code determination after HS and combined document registry		5	1	2	
5.	Customs rates and taxes		5	2	2	
6.	Consolidation of a customs warehouse		5	2	2	
7.	AEO status – recognized commercial operator		5	2	2	
8.	Peculiarities of customs warehouse operation		5	2	2	
TOTAL:		8	40	14	16	2
80						

Mastering the course and successfully passing examination, student is capable of (*knowledge, skills and competencies*)

Study Results:	Evaluation Criteria		
	(40-69%)	(70-89%)	(90-100%)
Knowledge	Basic knowledge of customs functions and respective normative acts	Good knowledge about customs operation, procedures. A student orientates in international conventions and their meaning.	Explicit knowledge about customs functions and procedures, differentiates between international customs

			conventions.
Skills	Solve simple tasks based on the gained knowledge	Apply the gained knowledge for solving practical situations	Analyse the processes related to customization and apply the gained knowledge for solving practical situations
Competences	Define basic actions and references for task completion	Make recommendations for solving practical situations related to customization by getting involved into action plan development	Make recommendations for solving practical situations related to customization, develop action plans based on the gained knowledge
Acknowledgement of the obtained study results			
Study Results	1.	2.	3.
Evaluation Method			
Moodle discussions/tasks	X	X	X
Exam	X	X	X

Recommended Literature

1.	TIR, ATA, KIOTO, CITES, CMR konvencijas – starptautiskie normatīvie dokumenti
2.	Eiropas Parlamenta un Padomes Regula (ES) Nr 952/2013 (2013. gada 9. oktobris), ar ko izveido Savienības Muitas kodeksu
3.	Padomes Regula (EEK) Nr. 2658/87 (1987. gada 23. jūlijs) par tarifu un statistikas nomenklatūru un kopējo muitas tarifu
4.	Padomes Regula (EK) Nr. 1186/2009 (2009. gada 16. novembris), ar kuru izveido Kopienas sistēmu atbrīvojumiem no muitas nodokļiem
5.	LR Muitas likums
6.	LR Pievienotās vērtības nodokļa likums
7.	LR likums Par akcīzes nodokli
8.	SMK Komisijas Deleģētā regula (DA) Nr. 2015/2446
9.	SMK Komisijas Īstenošanas regula (IA) Nr. 2015/2447
10.	Likums „Par Valsts ieņēmumu dienestu”, „Latvijas Vēstnesis”, Nr.105, 1993
11.	A.Gulbis, A.Čevers, Muitas darbības pamati, RTU, R, 2006. - 2014.
Additional literature	
12.	“The standardisation of customs services in the European Union”, E Gwardzińska, World customs journal 6 (1), 93-99

13.	World customs journal - http://worldcustomsjournal.org/
14.	Eiropas komisija. (n.d.). <i>AEO komersanti</i> . http://ec.europa.eu/taxation_customs/dds2/eos/aeo_home.jsp?Lang=en
15.	Eiropas komisija. (n.d.). <i>Tranzīta rokasgrāmata</i> . https://ec.europa.eu/taxation_customs/business/customs-procedures/what-is-customs-transit/common-union-transit_en
16.	Eiropas Komisijas Nodokļu politikas un muitas savienības ģenerāldirektorāta (DG TAXUD). (01.05.2016). <i>Izmaiņas tranzīta procedūras un preču muitas statusa apliecināšanas normatīvajā regulējumā</i> . https://ec.europa.eu/taxation_customs/business/union-customs-code_en#transit
17.	Eiropas savienība. (29.03.2019.). <i>Eiropas Savienības kombinētās nomenklatūras skaidrojums</i> . https://eur-lex.europa.eu/legal-content/LV/TXT/HTML/?uri=OJ:C:2019:119:FULL&from=LV
18.	Ministru kabinets. (12.10.2010.). <i>Ministru kabineta noteikumi Nr.972: Noteikumi par kārtību, kā veicami maksājumi valsts budžetā un tie atzīstami par saņemtiem, un prasībām tiešsaistes maksājumu pakalpojumu izmantošanai norēķinos ar valsts budžetu</i> . https://likumi.lv/doc.php?id=220014
19.	Valsts Ieņēmumu dienests. (01.07.2016). <i>Sadarbība ar starptautiskām organizācijām</i> . https://www.vid.gov.lv/lv/sadarbiba-ar-starptautiskam-organizacijam
20.	Valsts Ieņēmumu dienests. (11.08.2020.). <i>Preču deklarēšana</i> . https://www.vid.gov.lv/lv/precu-deklaresana