

UNIVERSITY OF ECONOMICS – V A R N A
FACULTY OF „ECONOMICS“
DEPARTMENT „COMMODITIES SCIENCE“

ACCEPTED BY:

Rector:

(Prof. Dr. Plamen Iliev)

SYLLABUS

SUBJECT: “CUSTOMS PROCEDURES”;

DEGREE PROGRAMME: „Accounting“; BACHELOR’S DEGREE

YEAR OF STUDY: 2; SEMESTER: 4;

TOTAL STUDENT WORKLOAD: 180 h.; incl. curricular: 60 h.

CREDITS: 6

DISTRIBUTION OF WORKLOAD ACCORDING TO THE CURRICULUM

<i>TYPE OF STUDY HOURSE</i>	WORKLOAD, h.	TEACHING HOURS PER WEEK, h
CURRICULAR:		
incl.		
• LECTURES	30	2
• SEMINARS (lab. exercises)	30	2
EXTRACURRICULAR	120	-

Prepared by:

1.
(Assoc. Prof. Ph.D. Sabka Pashova)

2.
(Assistant Prof. Ph.D.
Petyo Boshnakov)

Head of :
“Commodity Science Department”
(Assoc. Prof. Ph.D. Sabka Pashova)

I. ANNOTATION

“Customs procedures” is an academic subject giving present day’s knowledge and understanding about the essence and the scope of the customs procedures in conformity with the Community Customs Legislation and of the Modernized Customs Code. In the curricula are presented the Customs Tariff of the European Community, the specificity of the customs procedures for goods brought onto and for those leaving the customs territory of the Community and put under customs procedures. The customs procedures applicable on the territory of the free zones and the free warehouses as well as those procedures for goods transported under the coverage of the International customs conventions will be discussed.

The seminars will focus on the topic-oriented study. The students will enlarge the obtained theoretical knowledge and develop practical abilities for solving concrete tasks connected with the application of the main stages of the procedure on: determining the origin of goods; tariff classification of goods; customs declaration of goods; preparation of documents accompanying goods transported under the coverage of the International customs conventions.

II. THEMATIC CONTENT

No.	TITLE OF UNITS AND SUBTOPICS	NUMBER OF HOURS		
		L	S	L.E.
Topic 1. The essence and the scope of the customs procedures.		4	0	
1.1.	Essence, regulations and principles of the customs procedures. Community customs regulations.			
1.2.	Rights and obligations of the subjects taking part in the customs process in conformity with the Community Customs Legislation.			
Topic 2. Customs tariff of the European Community and origin of goods.		2	5	
2.1.	Tariff classification of goods.			
2.2.	Origin of goods.			
Topic 3. Customs procedures for declaring goods.		3	5	
3.1.	Customs procedures for submitting a general declaration before bringing in the goods on the customs territory of the Community.			
3.2.	Declarations according to the normal procedure.			
3.3.	Simplified procedures for declaring.			
Topic 4. Customs procedures for goods brought into the customs territory of the Community.		10	10	
4.1.	Customs procedures for goods brought into the customs territory of the Community before receiving a customs-approved treatment.			
4.2.	Customs procedures for goods released for free circulation (import).			
4.3.	Customs procedures for goods under a transit procedure.			
4.4.	Customs procedures for goods under a customs warehousing procedure.			
4.5.	Customs procedures for goods under an inward processing procedure.			
4.6.	Customs procedures for goods under a temporary importation procedure.			
4.7.	Customs procedures for goods processed under customs control.			
4.8.	Customs procedures applicable on the territory of the free zones and the free warehouses.			
Topic 5. Customs procedures for goods leaving the customs territory of the Community.		4	5	
5.1.	Customs procedures for goods under the outward processing procedure.			
5.2.	Customs procedures for goods under the exportation procedure. Submitting a summary declaration for goods leaving the Community.			
Topic 6. Customs procedures for goods transported under the coverage of the International Customs Conventions.		5	5	
6.1.	Customs procedures for goods transported under the coverage of the TIR Carnet.			
6.2.	Customs procedures for goods transported under the coverage of the ATA Carnet.			
6.3.	Customs procedures for goods under the coverage of other International Customs Conventions (KYOTO Convention).			
Topic 7. Modernized Customs Code.		2	0	
7.1.	Essence and scope of the Modernized Customs Code.			
Total:		30	30	

III. FORMS OF CONTROL:

No. by row	TYPE AND FORM OF CONTROL	No/week	Extracurricular hours
1.	Midterm control		
1.1.	Written assignments on a given topic	1	40
1.2.	Test (mixed type questions)	1	35
	Total mid-term control:	2	75
2.	Final term control		
2.1.	Examination (test)	1	45
	Total final term control:	1	45
	Total for all types of control:	3	120

IV. LITERATURE

REQUIRED (BASIC) LITERATURE:

1. *Asakura, H.* "The World History Of The Customs and Tariffs", WCO Publications Department, Brussels, 2003.
2. *Gormley, L.* EU Law of Free Movement of Goods and Customs Union. Oxford University Press, USA; 1st edition, 2010, pp. 552.
3. *Lyons, T.* EC Customs Law (Oxford EC Law Library). Oxford University Press, USA; 2nd edition, 2008, pp. 640.
4. *Rimmer, A.* Trading Places?: VAT and Customs Treatment of Imports, Exports and "Intra-EC" Transactions. Spiramus Press; 1st edition, 2010, pp. 239.

RECOMMENDED (ADDITIONAL) LITERATURE:

1. Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code.
2. Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code
3. Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code
4. Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446