

**Ministry of Education and Science of Ukraine  
National Aviation University  
Faculty of Transport, Management and Logistics  
Air Transportation Management Department**

APPROVED

Vice-Rector for Academics

\_\_\_\_\_ A. Gudmanian

«\_\_» \_\_\_\_\_ 2019



Quality Management System

**COURSE TRAINING PROGRAM**

**on**

**«Customs Operations»**

Field of Study: 27 «Transport»

Speciality: 275 «Air Transport Technologies»

Specialization: 275.04 «Air Transport Technologies»

Educational Professional Program: «Air Transportation Management»

Year of study – 2

Semester – 4

Lectures - 19

Examination – 4 Semester


Practicals - 38

Self-study - 63

Total (hours/ECTS credits) - 120/4,0

Index: ECB-7-275/17-2.2.5

**QMS NAU CTP 19.01-01-2019**

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The Course Training Program on «Customs Operations» is based on the Educational Professional Program and Bachelor Extended Curriculum ECB-7-275/17 for Speciality 275 «Air Transport Technologies», Specialization 275.04 «Air Transport Technologies», Educational Professional Program «Air Transportation Management», Ukrainian version of this Course Training Program on “Customs Operations”, index РБ-7-275/17-2.2.5 approved by the Vice-Rector for Academics on \_\_\_\_ 2019 and corresponding normative documents and order №207/од of 27.04.2018.

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Head of the Department \_\_\_\_\_ G. Yun

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## INTRODUCTION

The Course Training Program of the subject is developed based on the "Method guide to the development and execution of training programs and work training courses", entered into force by the decree of 13.07.17 №106/поз.

### 1. EXPLANATORY NOTE

#### 1.1. The planned results.

**The place** of this subject in the system of professional training of a specialist.

This training course is the theoretical basis and practical body of knowledge and skills that form the air transport profile of a specialist in the field of knowledge and systematization of knowledge about the functioning of transport systems.

**The purpose** of teaching is to ensure a sufficient level of competence of the experts in the scientific justification and adoption of the best management decisions for the customs services, customs control during international air transportation of the passengers and goods through Ukrainian customs control.

**The objectives** of the subject are:

- providing the necessary knowledge and skills on the principles of customs administration in Ukraine;
- the study of major international conventions and agreements that Ukraine has acceded to, or intends to accede to;
- study of customs regimes applicable to goods and vehicles moving through the customs border of Ukraine;
- mastering theoretical knowledge and obtaining practical skills in collecting customs duties and customs duties;
- mastering the theoretical knowledge about carrying out of customs control and customs clearance on transport;
- studying the types of violations of customs rules and rules for combating smuggling in transport;
- studying the rules for providing privileges and special rates depending on the type of transport.

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

- skills in the organization of international transportation;
- ability to organize customs operations in transport;
- ability to use professionally-specialized knowledge and practical skills of technology, organization and management of aviation passenger transportation for the solution of engineering tasks in the production.

#### **Interdisciplinary links of the subject**

The academic subject "Customs operations" is based on the knowledge of such subjects as: "Fundamentals of transport enterprises", "International transport corridors" and are the basis for studying such subjects as: "Cargo Transportation", "Air passenger transportation».

#### 1.2. Program of the subject.

Course of the subject is structured modularly and consists of two training module, namely: **Module №1 «Modern Customs regulation in Ukraine».**


##### **Topic 1. The customs authorities activities.**

Purpose of teaching discipline. Tasks and place of the discipline in the system of professional training of specialists. History of customs development in Ukraine. The system of customs bodies of Ukraine. Place and tasks of the customs service and customs control in the state economy.

##### **Topic 2. Legal regulation of the activities of the customs authorities of Ukraine.**

International and national regulatory documents on the operation of the customs border. Kyoto Convention, 1973, Customs Convention on International Road Transport (TIR) and others. Customs Code of Ukraine. State Customs Service of Ukraine, its tasks and responsibilities.

##### **Topic 3. Customs control. Customs regimes. Customs clearance.**

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Organization of customs control. Customs inspection of goods and vehicles, personal inspection of citizens. Customs clearance procedure. Declaration of goods and vehicles. Cargo customs declaration (CID). Customs regimes. Classification of goods according to UKTZED.

**Topic 4. Moving and passing goods, vehicles and other items across the customs border of Ukraine.**

Points of passage through the State border of Ukraine. Technical means of customs control. Disposal of goods under customs control.

**Topic 5. Customs procedures for moving goods by different modes of transport.**

Customs procedures for rail transport. Customs procedures on motor transport. Customs procedures for aviation transport. Customs procedures on sea and river transport. Customs procedures on pipelines and transmission lines.

**Module 2 «Peculiarities of tariff and non-tariff regulation».**

**Topic 1. Customs fees. The charge and collection procedure.**

Rates of customs duties. Toll. Import, export duty. Special types of duties. The procedure of accrual and collection of taxes and duties for goods and services of foreign economic activity entities.

**Topic 2. Excise fee. VAT. The charge and collection procedure.**

Tariff concessions. Excise tax, tax objects. The charge and collection procedure. Value Added Tax, Objects of Taxation. The charge and collection procedure. Tariff privileges (tariff preferences), the order of their provision.

**Topic 3. Customs privileges. Declaration, transportation of goods and vehicles.**

Procedure for granting customs privileges to diplomatic representations, consular establishments of foreign states. Benefits to foreign delegations (special missions), international organizations, diplomatic missions of Ukraine abroad. Entrepreneurial activity in providing customs services. Customs broker Customs carrier. Storage under customs control. Customs warehouse. Open license type customs warehouse. Custom licensed warehouse of closed type.

**Topic 4. Violation of customs rules. Fighting smuggling. International Customs Cooperation of Ukraine.**

Violation of customs rules. Smuggling. Contraband of narcotic drugs, psychotropic substances, their analogues and precursors. Fighting smuggling. International Customs Cooperation of Ukraine. Partnership and Cooperation Agreement between Ukraine and the European Communities (PCA). The structure of the ATP. World Customs Organization (WMO), its functions. WMO structure.



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## 2. SUBJECT CONTENT

### 2.1. Plan of the subject

Table 2.1

№	Theme	Academic hours			
		Total	Lectures	Practicals	Self-study
1	2	3	4	5	6
<b>4 semester</b>					
<b>Module №1 «Modern Customs regulation in Ukraine»</b>					
1.1	Subject, method and subject tasks. The role and importance of the customs service.	11	2	4	6
1.2	Legal regulation of the activities of the customs authorities of Ukraine.	11	2	4	6
1.3	Customs control. Customs regimes.	11	2	4	5
1.4	Customs clearance.	10	2	4	5
1.5	Moving and passing goods, vehicles and other items across the customs border of Ukraine.	8	2	2	5
1.6	<b>Module test №1</b>	6	-	2	5
<b>Total by the module №1</b>		<b>57</b>	<b>10</b>	<b>20</b>	<b>32</b>
<b>Module 2 «Peculiarities of tariff and non-tariff regulation»</b>					
2.1	The charge and collection procedure.	14	4	4	7
2.2	Excise duty. VAT. The charge and collection procedure. Tariff concessions.	11	2	4	6
2.3	Customs Clearance Declarations. Storage under customs control.	11	2	4	6
2.4	Violation of customs rules. Fighting smuggling. International Customs Cooperation of Ukraine.	10	1	4	6
2.5	<b>Module test №2</b>	7	-	2	6
<b>Total by the module №2</b>		<b>63</b>	<b>9</b>	<b>18</b>	<b>31</b>
<b>Total by the 4 semester</b>		<b>120</b>	<b>19</b>	<b>38</b>	<b>63</b>
<b>Total by the subject</b>		<b>120</b>	<b>19</b>	<b>38</b>	<b>63</b>

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## 2.2. Lectures, their subject matter and scope

№	Theme	Academic hours	
		Lectures	Self-study
<b>4 semester</b>			
<b>Module №1 «Modern Customs regulation in Ukraine»</b>			
1.1	Subject, method and discipline tasks. The role and importance of the customs service.	2	2
1.2	Legal regulation of the activities of the customs authorities of Ukraine.	2	2
1.3	Customs control. Customs regimes.	2	2
1.4	Customs clearance.	2	2
1.5	Moving and passing goods, vehicles and other items across the customs border of Ukraine.	2	2
<b>Total by the module №1</b>		<b>10</b>	<b>10</b>
<b>Module 2 «Peculiarities of tariff and non-tariff regulation»</b>			
2.1	Toll. The charge and collection procedure.	2	2
2.2	Excise duty. VAT. The charge and collection procedure. Tariff concessions.	2	2
2.3	Customs privileges	2	2
2.4	Declaration Storage under customs control. TBD	2	2
2.5	Violation of customs rules. Fighting smuggling. International Customs Cooperation of Ukraine.	1	2
<b>Total by the module №2</b>		<b>9</b>	<b>10</b>
<b>Total by the subject</b>		<b>19</b>	<b>20</b>

## 2.3. Practical classes, their subjects and the scope

№	Theme	Academic hours	
		Practicals	Self-study
<b>4 semester</b>			
<b>Module №1 «Modern Customs regulation in Ukraine»</b>			
1.1	Subject and tasks of discipline. Customs History. Development of the customs business during the period of independence.	2	2
1.2	International regulatory documents on the operation of the customs border. Normative and legislative documents of the customs activity of Ukraine. Customs Code of Ukraine. Customs business. Customs Administration in Ukraine.	2	2
1.3	Declaration of goods and other items. Classification of goods according to UKTZED.	2	2
1.4	Prohibitions and restrictions on the movement of certain types of goods and other items.	2	2
1.5	Information technology and customs statistics.	2	2
1.6	Customs payments: customs duties, excise fees, value added tax.	2	1
1.7	Customs value of goods. Methods of determining the customs value of goods. the customs value of goods exported from Ukraine.	2	2
1.8	Customs regimes. Storage and disposal of goods and other objects under customs control. Customs warehouses, their destination.	2	1
1.9	Customs procedures for various types of transport.	2	3
1.10	Module test №1	2	5
<b>Total by the module №1</b>		<b>20</b>	<b>22</b>



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<b>Module 2 «Peculiarities of tariff and non-tariff regulation»</b>			
2.1	Customs control and customs clearance of goods.	2	2
2.2	Registration of cargo customs declarations.	2	1
2.3	Non-tariff methods of regulation of foreign trade.	2	2
2.4	Customs privileges granted to representations of foreign states, international organizations, representations of foreign firms and officials in the territory of Ukraine, as well as diplomatic representations of Ukraine, located abroad.	2	2
2.5	Features of passage and taxation of goods moving through the customs border of Ukraine by citizens.	2	2
2.6	Taxation of Foreign Economic Operations. Foreign Economic Contracts and their Kinds.	2	2
2.7	Tools for improving and speeding up customs control.	2	2
2.8	Violation of customs rules. Measures to prevent smuggling.	2	2
2.9	Module test №2	2	6
<b>Total by the module №2</b>		<b>18</b>	<b>21</b>
<b>Total by the subject</b>		<b>38</b>	<b>43</b>

#### **2.4. Self-study student work, its content and scope**

№	The content of the student's self-study	Self-study
<b>4 semester</b>		
1.	Working out the lecture material	20
2.	Preparation for practical classes	32
3.	Preparation for module tests №1, №2	11
<b>Total by the subject</b>		<b>63</b>

### **3. EDUCATIONAL MATERIALS ON THE SUBJECT**

#### **3.1. Методи навчання**

##### **3.1. Methods of teaching.**

In the teaching of the discipline "Operations research on transport", it is proposed the use of such forms and methods of learning as lecture-visualization, elements of problem lecture, elements of dialogue with the audience (lectures - conversations), elements of "brain attack", workshops-discussions within the framework of practical occupations, business games, presentations.

##### **3.2. Basic recommended sources**

3.2.1. Гребельник О. П. Митне регулювання зовнішньоекономічної діяльності. К.: ИНЛ, 2005. — 695с.

3.2.2. Гребельник О.П. Митно-тарифна політика за умов трансформації економічної системи: Монографія. – К.: КНТЕУ, 2001. – 488 с.

3.2.3. Дубініна А. А. Митна справа: підручник / А. А. Дубініна, С. В. Сорокіна, О. І. Зельніченко. – К.: Центр учбової літератури, 2010. – 320 с.

3.2.4. Дубініна А. А. Основи митної справи в Україні: навчальний посібник / А. А. Дубініна, С. В. Сорокіна. — К.: ВД «Професіонал», 2003. — 259с.

3.2.5. Дудчак В. І. Митна справа: Навчальний посібник / В. І. Дудчак, О. В. Мартинюк. – К.: КНЕУ, 2002. – 310 с.

3.2.6. Новак В.О. Зовнішньоекономічна діяльність підприємства: Підручник./В.О. Новак, Т.Л. Мостенська, М.Г. Луцький, Г.С. Гуріна, О.В. Ільєнко – К. : Кондор-Видавництво, 2013, - 495 с.


##### **Additional recommended sources**

3.2.7. Наказ ДМСУ «Про затвердження Порядку справляння митних зборів, які нараховуються за вантажною митною декларацією» від 23 червня 1998 р. №363.

3.2.8. Постанова Кабінету Міністрів України «Про затвердження Порядку ведення Української класифікації товарів зовнішньоекономічної діяльності» від 12 грудня 2002 р. №1863.

3.2.9. Постанова Кабінету Міністрів України «Про затвердження переліку наркотичних засобів, психотропних речовин і прекурсорів» від 6 травня 2000 р. №770.



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3.2.10. Генеральна угода про тарифи та торгівлю, 1994 р.

3.2.11. Митний контроль на автомобільному транспорті / В.А. Писарев, О.В. Рождественський, М.М. Чечель, П.В. Пашко; За ред. М.М. Каленського, П.В. Пашка. – К.: Т-во «Знання», КОО, 2003.

3.2.12. Митний контроль на залізничному транспорті / В.А. Писарев, О.В. Рождественський, П.В. Пашко; За ред. П.В. Пашка. – К.: Знання, 2004.

3.2.13. Митний контроль на повітряному транспорті / За ред. П.В. Пашка. – К.: Знання, 2004.

3.2.14. Таможенный контроль в морских пунктах пропуска. А.В.Полищук, П.В. Пашко, В.В. Ченцов. – Одесса: ПЛАСКЕ, 2009.

3.2.15. Міжнародна Угода «Про партнерство та співробітництво між Україною та ЄС» від 14 червня 1994 р.

3.2.16. Указ Президента України «Про забезпечення виконання Угоди про партнерство та співробітництво між Україною та ЄС і вдосконалення механізму співробітництва з ЄС» від 24 лютого 1998 р. №148/98.

### 3.3. Internet Information resources

3.3.1. Инкотермс 2010 - полный текст с комментариями. Електронний ресурс - режим доступу: [https://aloqabank.uz/uploads/ckeditor/1473164590\\_inkoterms-2010.pdf](https://aloqabank.uz/uploads/ckeditor/1473164590_inkoterms-2010.pdf)

3.3.2. Митний кодекс України, 2012. Електронний ресурс - режим доступу: <https://zakon.rada.gov.ua/laws/show/4495-17>

3.3.3. Митний тариф України (Групи 01-72). Електронний ресурс - режим доступу: <https://zakon.rada.gov.ua/laws/show/584a-18>

## 4. The rating system of assessing students' knowledge and skills acquired

4.1 The evaluation of individual types of academic work done by a student is carried out in grades according to the table. 4.1.

Table 4.1

4 semester				
Module №1		Module №2		Max points
Type of academic work	Max points	Type of academic work	Max points	
Tasks during practical classes 1.1-1.9	27 (total)	Tasks during practical classes №2.1-2.8	24 (total)	
Tasks during testing theoretical knowledge	7 (total)	Tasks during testing theoretical knowledge	10 (total)	
<i>For admission to perform module test № 1 student has to score at least 21 score.</i>		<i>For admission to perform module test № 2 student has to score at least 21 score.</i>		
Module test №1	<b>10</b>	Module test №2	<b>10</b>	
<b>Total by the module №1</b>	<b>44</b>	<b>Total by the module №2</b>	<b>44</b>	
<b>Semester Examination</b>				<b>12</b>
<b>Total by the 4 semester</b>				<b>100</b>

4.2. The completed types of classes are credited to the student if he received a positive rating for them (table 4.2).


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Table 4.2

Correspondence of rating grades for certain types of classes in points is estimated on a national scale

Rating grades					Score in National scale
Tasks during practical classes		Tasks during testing theoretical knowledge		Module test	
№1.1-1.9	№2.1-2.8				
25-27	22-24	7	9-10	9-10	Excellent
20-24	18-21	6	8	8	Good
16-19	15-17	4-5	6-7	6-7	Satisfactory
Less than 16	Less than 15	Less than 4	Less than 6	Less than 6	Bad

4.3. The sum of rating grades received by the student for certain types of completed educational work is the current modular rating, which is entered into the details of the module control report.

4.4. The sum of the current and control modular rating grades is the final modular rating (tab.4.3), which, in points and national scale, is recorded in the module control report.

Table 4.3

Compliance summary modular rating  
in points estimations by the national scale

Module №1	Module №2	Score in National scale
40-44	40-44	Excellent
33-39	33-39	Good
27-32	27-32	Satisfactory
Less than 27	Less than 27	Bad

4.5. The sum of the final modular rating marks in the marks is the final semester modular rating, which is converted into an assessment on a national scale (Table 4.4)

Table 4.4

Table 4.5

Correspondence of the final semester modular rating estimation in scores on the national

Score in points	Score national scale
79-88	Excellent
66-78	Good
53-65	Satisfactory
Less than 53	Bad

Correspondence of the graded /exam rating in the points of assessment on the national scale

Score in points	Score national scale
11-12	Excellent
9-10	Good
7-8	Satisfactory
Less than 7	Bad

4.6. The sum of the final semester modular and grading/examination rating in points is the final semester rating, which is converted into national scale and scale ECTS (Table 4.6).

Table 4.6

Correspondence of the final semester rating in scores on the national scale and scale ECTS

Score in points	Score national scale	Score scale ECTS	
		Score	Explanation
<b>90-100</b>	<b>Excellent</b>	<b>A</b>	<b>Excellent</b> (outstanding performance with only minor mistakes)
<b>82-89</b>	<b>Good</b>	<b>B</b>	<b>Very good</b> (above average with a few bugs)
<b>75-81</b>		<b>C</b>	<b>Good</b> (in general the right of execution of a certain number of significant errors)



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67-74	<b>Satisfactory</b>	<b>D</b>	<b>Satisfactory</b> (not bad, but with a significant number of deficiencies)
60-66		<b>E</b>	<b>Enough</b> (performance meets the minimum criteria)
35-59	<b>Bad</b>	<b>FX</b>	<b>Bad</b> (with the possibility of re-Assembly)
1-34		<b>F</b>	<b>Bad</b> (with optional second rate)

4.7. The final semester rating in points, on the national scale and the ECTS scale is entered into the examination report, the curriculum and the student's record book.

4.8. The final semester rating score is entered into the student's record book and curriculum, for example: 92 / Excellent. / A, 87 / Good / B, 79 / Good / C, 68 / Satisfactory/ D, 65/ Enough/E, 40/ Bad/FX, etc.

4.9. The final rating score from the discipline is defined as the arithmetic mean score from the final semester rating scores in points (from this discipline - for the fourth and fifth semesters), followed by its translation into national scale and ECTS scales. The indicated summary rating from the discipline is entered in the Appendix to the diploma.



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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 ознайомлення	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 введення зміни
	Зміненого	Заміненого	Нового	Анульованого			

(Ф 03.02 – 32)

**УЗГОДЖЕННЯ ЗМІН**

	Підпис	Ініціали, прізвище	Посада	Дата
Розробник				
Узгоджено				
Узгоджено				
Узгоджено				