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ФИО: Ястребов Олег Александрович
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**Federal State Autonomous Educational Institution for Higher Education
PEOPLES' FRIENDSHIP UNIVERSITY OF RUSSIA
(RUDN University)**

Faculty of Economics

COURSE SYLLABUS

Customs and tariff regulation

(name of discipline/module)

**Recommended by the Didactic Council for the Education Field of
38.04.01 Economics**

(code and name of the direction of training/specialty)

**The development of the discipline is carried out within the framework of the
implementation of the main professional educational program of higher education:**

International trade

(name (profile/specialization))

1. COURSE GOALS

The main goal of the course is to form a comprehensive perception of all institutions of customs and tariff regulation in the Eurasian Economic Union and in the Russian Federation, and to master practical skills in the use of the regulatory framework for customs and tariff regulation in foreign trade.

2. LEARNING OUTCOMES

Studying the discipline "Customs and tariff regulation" is aimed at the formation of the following competencies (part of the competencies) among students:

Table 2.1. The list of competencies formed by students during the development of the discipline (the results of mastering the discipline)

Competence code	Competence	Competence indicators (within the framework of this discipline)
GC-4	Able to apply modern communication technologies in the state language of the Russian Federation and foreign language(s) for academic and professional interaction	GC-4.1 Chooses the style of business communication, depending on the language of communication, the purpose and conditions of the partnership
		GC-4.2 Adapts speech, communication style and sign language to interaction situations
		GC-4.3 Searches for the necessary information to solve standard communicative problems in Russian and foreign languages
		GC-4.4 Conducts business correspondence in Russian and foreign languages, considering the peculiarities of the style of official and unofficial letters and socio-cultural differences in the format of correspondence
		GC-4.5 Uses dialogue for cooperation in academic communication of communication, taking into account the personality of the interlocutors, their communicative speech strategy and tactics, the degree of formality of the situation
		GC-4.6 Forms and argues its own assessment of the main ideas of the participants in the dialogue (discussion) in accordance with the needs of joint activities
		GC-5.2 Finds and uses information about the cultural characteristics and traditions of various social groups in social and professional communication

Competence code	Competence	Competence indicators (within the framework of this discipline)
		<p>GC-5.3 Considers in social and professional communication on a given topic the historical heritage and socio-cultural traditions of various social groups, ethnic groups and faiths, including world religions, philosophical and ethical teachings</p> <p>GC-5.4 Collects information on a given topic, considering the ethnic groups of icons most widely represented at the points of the study</p> <p>GC-5.5 Substantiates the features of project and team activities with representatives of other ethnic groups and (or) faiths</p> <p>GC-5.6 Adheres to the principles of non-discriminatory interaction in personal and mass communication to perform professional tasks and strengthen social integration</p>
GC-7	Capable of using digital technologies and methods of searching, processing, analyzing, storing and presenting information (in the professional field) in the digital economy and modern corporate information culture	<p>GC-7.1 Searches for the necessary sources of information and data, perceives, analyzes, remembers and transmits information using digital means, as well as with the help of algorithms when working with data received from various sources in order to effectively use the information received to solve problems.</p> <p>GC-7.2. Evaluates information, its reliability, builds logical conclusions based on incoming information and data</p>
SPC-2	Able to apply advanced instrumental methods of economic analysis in applied and/or fundamental research	<p>SPC-2.1. Has knowledge of advanced instrumental methods of economic analysis</p> <p>SPC-2.2. Able to apply knowledge of advanced instrumental methods of economic and financial analysis in the conduct of applied and / or fundamental research</p>
SPC-4	Able to make economically and financially sound organizational and managerial decisions in professional activities and be responsible for them	<p>SPC-4.1 Develops organizational and managerial decisions in professional activities</p> <p>SPC-4.2 Has the skills of reasoned persuasion in support of the proposed financial- economic and organizational-managerial decisions</p> <p>SPC-4.3 Monitors the results of the implementation of financial, economic and organizational and managerial decisions</p>

Competence code	Competence	Competence indicators (within the framework of this discipline)
PC-1	Able to conduct independent research in accordance with the developed program and on their basis to prepare analytical materials for the evaluation of activities in the field of economic policy and strategic decision-making at the micro and macro levels	PC-1.1 Able to present the results of an independent study in the form of an article or a report at scientific conferences
		PC-1.2 Capable of conducting analytical studies to evaluate economic policy interventions
		PC-1.3 Able to make a forecast of the main socio-economic indicators of the enterprise, industry, region and economy as a whole
		PC-1.4 Able to make strategic decisions at the micro and macro levels based on independent research
PC-2	Able to develop options for management decisions and justify their choice based on the criteria of socio-economic efficiency	PC-2.1 Capable of sampling criteria for socio-economic efficiency
		PC-2.2 Able to use in practice the theory of managerial decision-making
		PC-2.3 Able to justify and argue proposed management decisions

3. COURSE IN HIGHER EDUCATION PROGRAMME STRUCTURE

The discipline "Customs and tariff regulation" refers to the mandatory part of block B1.O.02.05.

Within the framework of the EP, students also master other disciplines and / or practices that contribute to the achievement of the planned results of the development of the discipline "Customs and Tariff Regulation".

Table 3.1. List of Higher Education Program (me) components / disciplines that contribute to expected learning/training outcomes

Code	Competence	Previous disciplines/modules, practices*	Subsequent disciplines/modules, practices*
GC-4	Able to apply modern communication technologies in the state language of the Russian Federation and foreign language(s) for academic and professional interaction	Professional foreign language Legal regulation of economic and foreign economic activity International finances International Economics International Labour Market and Migration	International monetary and credit relations International trade Customs and tariff regulation Conjuncture of world markets for goods and services Organization of international procurement
GC-5	Able to analyze and consider the diversity of cultures in the process of intercultural interaction	Professional foreign language	
GC-6	Able to identify and implement the priorities	Professional foreign language	Coursework "International Trade" Coursework "International Finance"

Code	Competence	Previous disciplines/modules, practices*	Subsequent disciplines/modules, practices*
	of his own activities and ways to improve it on the basis of self-esteem		Project management
GC-7	Capable of using digital technologies and methods of searching, processing, analyzing, storing and presenting information (in the professional field) in the digital economy and modern corporate information culture	Microeconomics (advanced course) Macroeconomics (advanced course) Econometrics (advanced course) Professional foreign language Legal regulation of economic and foreign economic activity International finance International Economics	International trade Customs and tariff regulation Conjuncture of world markets for goods and services Organization of international procurement
SPC-2	Able to apply advanced instrumental methods of economic analysis in applied and/or fundamental research	Microeconomics (advanced course) Macroeconomics (advanced course) Econometrics (advanced course) Professional foreign language Legal regulation of economic and foreign economic activity	
SPC-4	Able to make economically and financially sound organizational and managerial decisions in professional activities and be responsible for them		Customs and tariff regulation Organization of international procurement
PC-1	Able to conduct independent research in accordance with the developed program and on their basis to prepare analytical materials for the evaluation of activities in the field of economic policy and strategic decision-making at the micro and macro levels	Legal regulation of economic and foreign economic activity International finance International Economics International Labor Market and Migration	International trade Customs and tariff regulation Conjuncture of world markets for goods and services
PC-2	Able to develop options for management decisions and justify their choice based on the criteria of socio-economic efficiency	Legal regulation of economic and foreign economic activity International finance International Economics International Labor Market and Migration	International monetary and credit relations Customs and tariff regulation Conjuncture of world markets for goods and services Organization of international procurement

* - is filled in accordance with the competence matrix and the EP

4. COURSE WORKLOAD AND LEARNING ACTIVITIES

The total labor intensity of the discipline "Customs and tariff regulation" is 4 credits.

Table 4.1. Types of academic activities during the period of the HE program(me) mastering

Type of educational work	TOTAL, academic hours	Semester(s)			
		1	2	3	4
Contact work, academic hours	72	72			
including:					
Lectures	36	36			
Lab work					
Seminars (workshops/tutorials)	36	36			
Self-study (ies), academic hours	45	45			
Evaluation and assessment academic hours	27	27			
Overall labor intensity of the discipline	academic hours	144			
	credits	4			

5. COURSE MODULES AND CONTENTS

Table 5.1. The content of the discipline (module) by types of educational work

Name of the discipline section	Contents	Type of educational work*
Section 1. Basic concepts and sources of customs law.	Topic 1. Customs and customs regulation, basic concepts of TTR.	LC, SC
	Topic 2. Sources of customs law.	LC, SC
	Topic 3. Legal regime of persons carrying out activities in the field of customs	LC, SC
Section 2. Fundamentals of customs and tariff regulation in the EAEU	Topic 4. Unified commodity nomenclature of foreign economic activity	LC, SC
	Topic 5. Customs tariff of the EAEU: the structure of the customs tariff, customs duty and types of customs duty rates	LC, SC
	Topic 6. Country of origin of the goods	LC, SC
	Topic 7. Systems of benefits and preferences in the EAEU	LC, SC
	Topic 8. Customs value of goods and methods of its determination	LC, SC
Section 3. Customs procedures	Topic 9. General provisions on customs procedures.	LC, SC
	Topic 10. Features of customs procedures in the EAEU.	LC, SC
Section 4. Customs payments	Topic 11. General provisions relating to customs payments.	LC, SC
	Topic 12. Features of the calculation of customs duties, taxes and fees.	LC, SC
Section 5. Customs clearance and declaration of goods and vehicles	Topic 13. Customs operations prior to the submission of a customs declaration.	LC, SC
	Topic 14. Provisions on customs declaration	LC, SC

Name of the discipline section	Contents	Type of educational work*
	Topic 15. Structure and procedure for filling in the declaration for goods	LC, SC
Section 6. Customs control	Topic 16. General provisions on customs control, forms and procedure for customs control, application of the risk management system	LC, SC
Section 7. Responsibility for offenses in the field of customs	Topic 17. Administrative and criminal liability for violation of the norms and rules of customs legislation.	LC, SC

* - is filled only in the full-time form of training: LC - lectures; LR - laboratory work; SC - seminar classes

6. CLASSROOM EQUIPMENT AND TECHNOLOGY SUPPORT REQUIREMENTS

Table 6.1. Logistics of discipline

№	Name of discipline (module), practices in accordance with the curriculum	Name of special * placements and placements for independent work	Equipment of special placements and placements for independent work	List of licensed software. Details of the confirming document
1.	Customs and Tariff Regulation	Moscow, Miklouho-Maclay, 6, Classroom for lectures and seminars, current control and interim assessment of students Classroom 105 Classroom for group and individual consultations- the location of the Department of International Economic Relations Classroom 114	Multimedia projector Casio XJ-M250 – 1 PC screen 1 PC. ASUS F6A notebook C2D-T5450 13" 2048MB/250Gb/Vista Home Basic+box, Office Prof Plus 2007 Rus Sch. K3447-1/IV dated 17.12.08	1. MS Windows 10 64 bit, license 86626883 2. Microsoft Windows 8.1 license 8512275 3. Microsoft Office 2016 license 86626883 4. Microsoft Excel 2010 license 5190227 5. Mentor 6. Garant System 7. Consultant plus

* - the audience for independent work of students is indicated **NECESSARILY!**

7. RECOMMENDED SOURCES FOR COURSE STUDIES

Main reading (sources):

1. Novikov V.E., Revin V.N., Tsvetinsky M.P., Customs and tariff regulation of foreign economic activity and customs value. - 2nd ed., ispr. and add. - M.: Laboratory of Knowledge, 2016. - 349 p. 100 pieces, link: <http://lib.rudn.ru/ProtectedView/Book/ViewBook/6773>
2. Bekyashev K.A., Moiseev E.G., Law of the Eurasian Economic Union / Otv. ed. Moiseev E.G. - M.: Prospekt, 2017. - 160 p., 15 pieces, link: <http://lib.rudn.ru/ProtectedView/Book/ViewBook/5967>
3. Soklakov A.A., Customs payments and customs value in various customs procedures. - SPb.: Troitskiy most, 2015. - 184 p., 90 pieces
4. Federal Law of the Russian Federation dated 08.12.2003 No. 164-FZ "On the Basics of State Regulation of Foreign Trade Activities"
7. Treaty on the Eurasian Economic Union, Astana, 29.05.2014
8. Customs Code of the Eurasian Economic Union, Annex No. 1 to the Treaty on the Customs Code of the EAEU, Moscow, 11.04.2017
9. Federal Law of the Russian Federation dated 03.08.2018 No. 289-FZ "On Customs Regulation in the Russian Federation and on Amendments to Certain Legislative Acts of the Russian Federation"
10. Decision of the Council of the Eurasian Economic Commission dated 16.07.2012 No. 54 "On Approval of the Unified Commodity Nomenclature of Foreign Economic Activity of the Eurasian Economic Union and the Common Customs Tariff of the Eurasian Economic Union"
11. Decision of the Council of the Eurasian Economic Commission dated 14.06.2018 No. 60 "On Approval of the Rules for Determining the Origin of Goods from Developing and Least Developed Countries"
12. Agreement on the Rules for Determining the Country of Origin of Goods in the Commonwealth of Independent States, Yalta, 20.11.2009
13. Decision of the Council of the Eurasian Economic Commission dated 13.07.2018 No. 49 "On Approval of the Rules for Determining the Origin of Goods Imported into the Customs Territory of the Eurasian Economic Union (Non-Preferential Rules for Determining the Origin of Goods)"
14. Federal Law of the Russian Federation dated 05.08.2000 No. 117-FZ Tax Code of the Russian Federation (Part Two)
15. Decision of the Commission of the Customs Union dated 20.05.2010 No. 257 "On instructions for filling in customs declarations and forms of customs declarations" (together with "Instruction on the procedure for filling out a declaration for goods")
16. Decision of the Commission of the Customs Union dated 20.09.2010 No. 376 "On the procedures for declaring, controlling and adjusting the customs value of goods"
17. Decision of the Commission of the Customs Union dated 20.09.2010 No. 378 "On classifiers used to fill in customs declarations"
18. Other international agreements, decisions of the Commission of the Customs Union, laws and by-laws relating to customs and tariff regulation.

Additional (optional) reading:

1. Baklakov P.A. et al., Prohibitions and restrictions of foreign trade activity / ed. Galikeeva N.A. - SPb.: IC "Intermedia", 2016. - 922 p., 25 pieces

Resources of the information and telecommunication network "Internet":

1. RUDN University EBS and third-party EBS, to which university students have access on the basis of concluded contracts:

- ELECTRONIC LIBRARY SYSTEM RUDN University – EBS RUDN University <http://lib.rudn.ru/MegaPro/Web>
- EBS University Library Online <http://www.biblioclub.ru>
- EBS Jurait <http://www.biblio-online.ru>

- EBS Student Consultant www.studentlibrary.ru
- EBS "Lan" <http://e.lanbook.com/>
- EBS Troitsky Bridge

2. Databases and search engines:

- electronic fund of legal and normative-technical documentation [of the http://docs.cntd.ru/](http://docs.cntd.ru/)

- Yandex search engine [https:// www.yandex.ru/](https://www.yandex.ru/)
- Google <https://www.google.ru/> search engine
- Abstract database SCOPUS [http:// www.elsevier.com/locate/scopus/](http://www.elsevier.com/locate/scopus/)

Database "Multilingual Dictionary of Terms", information bibliographic databases OF INION RAS, Databases of normative acts of the Russian Federation: ConsultantPlus: VersiyaProf. ON-LINE VERSION, Business Source Complete Database.

Educational and methodical materials for independent work of students when mastering the discipline / module:*

To study the discipline, it is necessary to master the established number of regulatory legal acts. Based on the lecture material and the development of regulatory legal acts, the student performs types of practical work on the discipline. When performing certain types of work, the student uses the Alta-soft software product.

All materials and lectures are posted on the TUIS portal: <https://esystem.rudn.ru/enrol/index.php?id=2310>

* - all educational and methodological materials for independent work of students are placed in accordance with the current procedure on the page of **the discipline in TUIS!**

8. EVALUATION TOOLKIT & GRADING SYSTEM FOR ASSESSING THE LEVEL OF FORMATION OF COMPETENCIES IN THE COURSE

Evaluation materials and a point-rating system* for assessing the level of formation of competencies (part of competencies) based on the results of mastering the discipline "Theory and Practice of International Business Communication" are presented in the Appendix to this Course Syllabus of the discipline.

* - OM and BRS are formed on the basis of the requirements of the relevant local regulatory act of RUDN University.

AGREED:

Developer:
Doctor of Economics, Professor of International
economic relations



I.V.Andronova

Head of the Higher Education Program(me)
Doctor of Economics, Professor of International
economic relations



I.V.Andronova

Matching scores and grades

BRS Scores	Traditional assessments of the Russian Federation	ECTS Ratings
95 – 100	Excellent – 5	A (5+)
86 – 94		B (5)
69 – 85	Good – 4	C (4)
61 – 68	Satisfactory – 3	D (3+)
51 – 60		E (3)
31 – 50	Unsatisfactory – 2	FX (2+)
0 – 30		F (2)