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**Federal State Autonomous Educational Institution for Higher Education  
PEOPLES' FRIENDSHIP UNIVERSITY OF RUSSIA  
(RUDN University)**

**Department of International Economic Relations**

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## **COURSE SYLLABUS**

### **CUSTOMS AND TARIFF REGULATION**

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**Recommended by the Didactic Council for the Education Field of:**

38.04.01 «Economy»

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**The course instruction is implemented within the professional education  
programme of higher education**

«International Business»

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**2026 г.**

## 1. THE COURSE GOALS

The main goal of the course is to form students' comprehensive perception of all institutions of customs and tariff regulation and their implementation in the Eurasian Economic Union, as well as mastering practical skills in using the regulatory legal framework of customs and tariff regulation in foreign trade.

## 2. REQUIREMENTS FOR LEARNING OUTCOMES

Mastering the course "Customs and tariff regulation" is aimed at developing the following competencies (parts of competencies):

*Table 2.1. The list of competencies formed by students in the mastering the COURSE*

<b>Competence code</b>	<b>Competence</b>	<b>Competence achievement indicators (within this course)</b>
GC-6.	Able to determine and implement the priorities of his own activities and ways to improve it based on self-assessment.	GC-6.1. Controls the amount of time spent on specific activities; GC-6.2. Develops tools and methods of time management when performing specific tasks, projects, goals; GC-6.3. Analyzes its resources and their limits (personal, situational, temporary, etc.), for the successful completion of the task; GC-6.4. Allocates tasks for long-, medium- and short-term with justification of relevance and analysis of resources for their implementation.
GPC-6.	Able to critically evaluate the possibilities of digital technologies for solving professional tasks, work with digital data, evaluate their sources and relevance.	GPC- 6.1 Able to use modern digital and information technologies in solving professional tasks. GPC- 6.2 Able to find and use relevant digital data to solve practical tasks of professional activity.
PC-1.	Able to analyze and forecast the main socio-economic indicators of the enterprise, industry, region and the economy as a whole	PC 1.1. Able to prepare analytical materials for the evaluation of economic policy measures and strategic decision-making at the micro and macro levels; PC 1.2. Able to analyze and use various sources of information for economic calculations PC 1.3. Able to make a forecast of the main socio-economic indicators of the enterprise, industry, region and the economy as a whole;

## 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 educational program, students also master other disciplines and/or practices that contribute to achieving the planned results of mastering the discipline "Customs and tariff regulation".

*Table 3.1. The list of components of the Higher Education Program Structure that contribute to the achievement of the planned results of mastering the Course*

<b>Competence code</b>	<b>Competence</b>	<b>Previous Disciplines (Modules) *</b>	<b>Subsequent Disciplines (Modules)*</b>
GC-6.	Able to determine and implement the priorities of his own activities and ways to improve it based on self-assessment.	Microeconomics (Advanced) Econometrics (Advanced) Macroeconomics (Advanced) International Trade	Economics of Industry Markets Commercialization of Start-up Projects International Labour and Migration Market International Business Management Business' evaluation and company's cost management International Marketing
GPC-6.	Able to critically evaluate the possibilities of digital technologies for solving professional tasks, work with digital data, evaluate their sources and relevance.	Microeconomics (Advanced) Econometrics (Advanced) Macroeconomics (Advanced) International Trade	Economics of Industry Markets Commercialization of Start-up Projects International Labour and Migration Market International Business Management Business' evaluation and company's cost management International Marketing
PC-1.	Able to analyze and forecast the main socio-economic indicators of the enterprise, industry, region and the economy as a whole	Microeconomics (Advanced) Econometrics (Advanced) Macroeconomics (Advanced) International Trade	Economics of Industry Markets Commercialization of Start-up Projects International Labour and Migration Market International Business Management Business' evaluation and company's cost management International Marketing

\* - filled in in accordance with the matrix of competencies

#### **4. COURSE WORKLOAD AND ACADEMIC ACTIVITIES**

Course Workload and Academic Activities 4 credits.

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

Types of academic activities during the period of the HE programmatering	Course workload, academic hours	Semesters			
		1	2	3	4
<i>Contact academic hours</i>	108			108	
including:					
lectures	36			36	
Seminars	72			72	
<i>Self-study, academic hours</i>	180			180	
<i>Evaluation and assessment</i>	36			36	
<b>Course workload</b>	academic hours	<b>216</b>		<b>216</b>	
	credits	<b>6</b>		<b>6</b>	

## 5. COURSE CONTENTS

Table 5.1. The content of the course (module) by type of educational work

Name of the course module	Contents of the module (topic)	Contents	Types of academic activities
Section 1. Trade policy. Methods of foreign trade regulation.	Topic 1. Trade policy of countries. The main directions.	Consider the goals and instruments of trade policy. Describe protectionism, free trade, and export incentives.	Lectures Seminars
	Topic 2. Customs and tariff regulation as a method of foreign trade regulation: goals, principles, functions.	Define the goals (fiscal, protective, and incentive). Analyze the principles and functions of regulation.	Lectures Seminars
	Topic 3. World Trade Organization: history of creation, principles of functioning, organizational structure	Outline the history from the GATT to the WTO. Characterize the principles and structure of the bodies.	Lectures Seminars
	Topic 4. Regional economic integration. The main integration associations. Features of the application of foreign trade regulation measures.	List the stages of integration and key associations (EU, EAEU). Highlight the specifics of tariff regulation in groups.	Lectures Seminars
Section 2. Fundamentals of customs and tariff regulation in the EAEU	Topic 5. Features of the system of legal bases of customs and tariff regulation in the EAEU. The powers of the NPP in the field of customs and tariff regulation.	Describe the legal framework of the EAEU Treaty. Clarify the powers of supranational regulation.	Lectures Seminars

Name of the course module	Contents of the module (topic)	Contents	Types of academic activities
	Topic 6. Unified Commodity Nomenclature of foreign economic activity of the EAEU. Basic rules of interpretation.	Present the structure of the ETN FEA. Overview of the 6 rules of interpretation	Lectures Seminars
	Topic 7. The Unified customs Tariff of the EAEU: structure, principles.	Analyze the structure of the ETT by code. Highlight the principles of setting rates.	Lectures Seminars
	Topic 8. The basics of determining the customs value. Methods of determining the customs value.	Study the 6 methods of determining customs value. Study the procedure for determining customs value.	Lectures Seminars
	Topic 9. Unified system of tariff preferences.	Describe the preferences for developing and least developed countries. Specify the conditions for granting them. Rules for determining the country of origin.	Lectures Seminars
	Topic 10. Tariff benefits within the EAEU.	Analyze the conditions for granting benefits and their differences from preferences.	Lectures Seminars
	Topic 11. Tariff quotas within the EAEU.	Define the quota mechanism (preferential imports). Examples for key agricultural goods.	Lectures Seminars

## 6. CLASSROOM EQUIPMENT AND TECHNOLOGY SUPPORT REQUIREMENTS

*Table 6.1. Classroom Equipment and Technology Support Requirements*

Classroom for Academic Activity Type	Classroom equipment	Specialized educational / laboratory equipment, software and materials for mastering the discipline
Lecture	Auditorium 107 for conducting lecture-type classes, equipped with a set of specialized furniture; a board (screen) and technical means of multimedia presentations.	Asus F6A laptop, Casio XJ-S 400 UN Multimedia Projector, Casio XJ-V 100W Multimedia Projector, GEHA 244*244 Projection Screen, Draper 203*1 Wired Screen, Defender Mercury 35 Mkll Speaker System, Philips TV

<b>Classroom for Academic Activity Type</b>	<b>Classroom equipment</b>	<b>Specialized educational / laboratory equipment, software and materials for mastering the discipline</b>
Seminars	Auditorium 103 for seminar-type classes, group and individual consultations, ongoing monitoring and interim certification, equipped with a set of specialized furniture and multimedia presentation equipment	Asus F6A Laptop, Casio XJ-S400UN Multimedia Projector, Digis Electra MW DSEM - 1105 Motorized Screen
Компьютерный класс	Computer class 19 for conducting classes, group and individual consultations, current control and intermediate certification, equipped with personal computers (in the amount of 21 pcs.), a blackboard (screen) and multimedia presentation equipment.	Lenovo Intel I5 10160T/8 GB/256 GB/audio Monoblock, 24" monitor, Casio XJ-V 100W Multimedia Projector, Digis Electra 200*150 Dsem-4303 motorized Screen
Self-studies	Auditorium 29 for independent work of students (can be used for seminars and consultations), equipped with a set of specialized furniture and computers with access to EIOS.	Lenovo AIO-510-22ISH Intel I5 2200 MHz/8 GB/1000 GB/DVD/audio Monoblock, 21" monitor, Casio XJ-V 100W Multimedia Projector, Motorized Digis Electra 200*150 Dsem-4303 screen

\* - the audience for independent work of students is MANDATORY!

## 7. RESOURCES RECOMMENDED FOR COURSE STUDY

### BASIC SOURCES:

1. The Treaty on the Eurasian Economic Union, Astana, 05/29/2014 and the Protocol on Common Customs and Tariff Regulation
2. Customs Code of the Eurasian Economic Union, Appendix No. 1 to the Treaty on the Customs Code of the EAEU, Moscow, 04/11/2017
3. Eurasian economic integration: theory and practice : a textbook. — Moscow : Prospekt, 2023. — 648 p.
4. 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., link: <http://lib.rudn.ru/ProtectedView/Book/ViewBook/6773>
5. Federal Law No. 164-FZ dated 08.12.2003 "On the Basics of State Regulation of Foreign Trade activities"
7. Federal Law No. 289-FZ dated 08/03/2018 "On Customs Regulation in the Russian Federation and on Amendments to Certain Legislative Acts of the Russian Federation".
8. Decision of the EEC Council dated 09/14/2021 No. 80 "On approval of the Unified Commodity Nomenclature of Foreign Economic Activity of the Eurasian Economic Union and the

Single Customs Tariff of the Eurasian Economic Union, as well as on modification and invalidation of Certain Decisions of the Council of the Eurasian Economic Commission.

9. Decision of the Council of the Eurasian Economic Commission dated 06/14/2018 No. 60 "On Approval of the Rules for Determining the origin of goods from developing and least developed countries."

10. Agreement on the Rules for Determining the Country of Origin of Goods in the Commonwealth of Independent States, Yalta, 11/20/2009.

11. Decision of the Council of the Eurasian Economic Commission dated 07/13/2018 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)".

12. Federal Law of the Russian Federation dated 08/05/2000 No. 117-FZ Tax Code of the Russian Federation (Part Two)

13. Decision of the Customs Union Commission No. 257 dated 05/20/2010 "On Instructions for filling out customs declarations and forms of customs declarations" (together with the "Instructions on the procedure for filling out a declaration for goods").

14. Decision of the EEC Board dated 16.10.2018 No. 160 "On cases of filling in the declaration of customs value, approval of the forms of the declaration of customs value and the Procedure for filling in the declaration of customs value".

15. Decision of the Customs Union Commission No. 378 dated 09/20/2010 "On classifiers used to fill out customs declarations".

16. Other international agreements, decisions of the Commission of the Customs Union and the Eurasian Economic Commission, laws and subordinate regulatory legal acts related to customs regulation issues.

#### ADDITIONAL SOURCES:

17. Baklakov P.A. et al., Prohibitions and restrictions of foreign trade activity / ed. Galikeeva N.A. - St. Petersburg: IC "Intermedia", 2016. - 922 p.

• *Electronic libraries with access for RUDN students. Databases and search engines*  
• EBS РУДН и сторонние ЭБС, к которым студенты университета имеют доступ на основании заключенных договоров:

- RUDN Electronic Library System - RUDN EBS <http://lib.rudn.ru/MegaPro/Web>
- ELS "University Library Online" <http://www.biblioclub.ru>
- EBS Yurayt <http://www.biblio-online.ru>
- ELS "Student Consultant" [www.studentlibrary.ru](http://www.studentlibrary.ru)
- EBS "Lan" <http://e.lanbook.com/>
- EBS "Trinity Bridge"

#### 2. Databases and search engines:

- electronic fund of legal and normative-technical documentation  
<http://docs.cntd.ru/>

- Yandex search engine <https://www.yandex.ru/>
- Google search engine <https://www.google.ru/>
- abstract database SCOPUS <http://www.elsevierscience.ru/products/scopus/>
- *Database "Multilingual dictionary of Terms", information bibliographic databases of INION RAS, Databases of regulatory acts of the Russian Federation: ConsultantPlus: VersiaProf. ONLINE VERSION, Database on business and economics (Business Source Complete).*

*Educational and methodological materials for independent work of students in the development of 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 normative legal acts, the student performs types of practical work on the discipline. When performing certain types of work, the student uses the software product Alta-soft.

\* - 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!

<https://esystem.rudn.ru/enrol/index.php?id=2310>

## **8. EVALUATION MATERIALS AND SCORE-RATING SYSTEM FOR ASSESSING THE LEVEL OF FORMATION OF COMPETENCES IN THE COURSE**

Evaluation materials and a point-rating system\* for assessing the level of competence formation (part of competences) based on the results of mastering the discipline "Doing business in Russia" are presented in the Appendix to this Work Program of the discipline.

\* - OM and PRS are formed on the basis of the requirements of the relevant local normative act of the Peoples' Friendship University of Russia.

### **DEVELOPERS:**

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**Associate professor  
of the Department of  
International  
Economic Relations**

**Pak A.Yu.**

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**HEAD OF THE OP IN:  
Head of the Department of  
International Economic  
Relations**

**Andronova I.V.**

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