



Меѓународен Универзитет Визион - International Vision University
 Universiteti Ndërkombëtar Vizion - Uluslararası Vizyon Üniversitesi

Adres: Ul. Major C. Filiposki No.1, Gostivar – North Macedonia
 tel: +389 42 222 325, www.vizyon.edu.mk, info@vizyon.edu.mk

SYLLABUS

COURSE NAME	COURSE CODE	SEMESTER	COURSE LOAD	ECTS
CUSTOMS LAW	LAW-4006	VII	150	5

Prerequisite(s)	None
------------------------	------

Course Language	Macedonian, Turkish, English
Course Type	Elective
Course Level	First Cycle
Course Lecturer	
Course Assistants	
Classroom	
Extra-Curricular Office Hours and Location	Meeting: Consultancy:

Course Objectives	The primary goal of this course program is for the student to improve his / her knowledge regarding the basic institutes in the field of customs protection and legal procedures in performing customs supervision and customs control in the Macedonia. The student will gain a solid knowledge of the rights and obligations of the participants in the customs procedure, and at the same time will get acquainted with the competencies and the organization of the administrative bodies in the field of customs. Basically, it is expected that the student will be able to apply the theoretical knowledge in practice in the bodies of the customs administration or by performing activities related to the customs procedure and the like.
Course Contents	Within this course program, the subject of study will be the corpus of issues in the field of customs law. The focus will be on the study of the customs system in the Republic of Macedonia, specifically on customs and customs instruments. The focus of the study will be the regulations that more closely regulate this issue in Macedonia, as well as the ways of customs policy as a whole. Special attention will be paid to the legal solutions and customs regulations of the European Union.

WEEKLY SUBJECTS AND RELATED PREPARATION STUDIES

Week	Subjects	Related Preparation
1	Customs law, customs-related concepts, Customs Organization and Units	Related Chapters of Course Sources
2	Customs documents and applications	Related Chapters of Course Sources
3	Customs regimes: Transit, Inward Processing, Warehousing and Customs Control under Customs Control	Related Chapters of Course Sources
4	Customs regimes: Temporary Import, Outward Processing, Introduction to Free Circulation, Export Regime	Related Chapters of Course Sources
5	Customs duties and equivalent taxes	Related Chapters of Course Sources
6	Procedures which cause irregularities and tax loss in customs, penalties in customs duties, appeal to customs duties	Related Chapters of Course Sources
7	Midterm	Related Chapters of Course Sources
8	Customs clearance in imports	Related Chapters of Course Sources
9	Customs clearance in export	Related Chapters of Course Sources
10	Customs clearance in free zones	Related Chapters of Course Sources
11	Presentation of goods to customs and types of declarations	Related Chapters of Course Sources
12	Customs valuation and determination principles of goods	Related Chapters of Course Sources
13	Legislation of customs consultancy and consultant assistant	Related Chapters of Course Sources
14	Current debates	Related Chapters of Course Sources
15	Exam	All Chapters of Course Sources

ECTS / WORKLOAD TABLE

Presentation / Seminar			
Hours for off-the-classroom study (Pre-study, practice)	14	3	42
Midterm Exam	1	12	12
Exam	1	14	14
Total Work Load			
ECTS		5	

GENERAL PRINCIPLE RELATED WITH COURSE

Dear students,

In order to be included, learn and achieve full success that you deserve in the courses you need to come well prepared by reading the basic and secondary textbooks. We are expecting from you carefully to obey to the course hours, not to interrupt the lessons unless is very indispensable, to be an active participant on the courses, easily to communicate with the other professor and classmates, and to be interactive by participating to the class discussions. In case of unethical behavior both in courses or on exams, will be acting in framework of the relevant regulations. The attendance of the students will be checked in the beginning, in the middle or at the end of the lessons. Throughout the semester the students who attend to all lectures will be given 15 activity-attendance points in addition to their exam grades.

LITERATURE

COMPULSORY LITERATURE				
No	Author's Name	Name of the book	Publishing House	Publication Year
1	Атанасовски Живко, Биљановска Јованка	Царински систем	Економски факултет- Скопје	2006
2	Cahit Yerci	Gümrük Hukuku ve Davaları	Seçkin Yayıncılık	2019
3	V.S.Datey	Customs Law Practice & Procedures - As amended by Finance	Taxmann Publications	2019

ADDITIONAL LITERATURE				
No	Author's Name	Name of the book	Publishing House	Publication Year
1	Timothy Lyons	EU Customs Law	Oxford European Union Law Library	2018
2	Celal Ülgen	Gümrük Kanunu ve Mevzuatı	Beta Basım Yayım	2008
3	Murat Canitez	Uygulamalı Gümrük Mevzuatı	Gazi Kitabevi	2008

EVALUATION SYSTEM

Underlying the Assessment Studies	NUMBER	PERCENTAGE OF GRADE
Attendance/Participation	15	%20
Project / Event	1	%10
Mid-Term Exam	1	%35
Exam	1	%35
TOTAL	17	%100

ETHICAL CODE OF THE UNIVERSITY

In case of the students are cheating or attempt to cheat on exams, and in the case of not to reference the sources used in seminar studies, assignments, projects and presentations, in accordance to the legislations of the Ministry of Education and Science of Republic of Macedonia and International Vision University, will be applied the relevant disciplinary rules. International Vision University students are expected never to attempt to this kind of behavior.