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### Study programme "Administration of Customs and Taxes"

#### Main attributes

Title	Administration of Customs and Taxes
Identification code	ICM0
Education classification code	42861
Level and type	Professional Bachelor Study
Higher education study field	Internal Security and Civil Protection
Head of the study field	Aivars Vilnis Krastiņš
Department responsible	Faculty of Engineering Economics and Management
Head of the study programme	Aldis Čevers
Professional classification code	1213 11, 2631 09
The type of study programme	Full time, Extramural
Language	Latvian
Accreditation	05.06.2013 - 31.12.2024; Accreditation certificate No 24
Volume (credit points)	160.0
Duration of studies (years)	Full time studies - 4,0; Extramural - 5,0
Degree or/and qualification to be obtained	Professional Bachelor Degree in Customs and Tax Administration and Qualification of Tax Economist or the Customs Authorities of Department Manager
Qualification level to be obtained	The 6th level of European Qualifications Framework (EQF) and Latvian Qualifications Framework (LQF); the 6th level of professional qualification
Programme prerequisites	General Secondary Education or 4-year Vocational Secondary Education, or 1th level Higher Professional Education in Customs and Tax Administration

#### Description

Abstract	<p>The study programme "Administration of Customs and Taxes" developed in cooperation with the World Customs Organization (WCO) was recognized as the world's first programme meeting the uniform requirements of WCO international professional standards adopted by 177 WCO member states for the level of Strategic Managers / Leaders and received a certificate testifying it.</p> <p>The study programme has been designed in cooperation with the State Revenue Service (SRS) and customs authorities with the aim to enable students to acquire comprehensive knowledge about the performance of the institutions mentioned, to successfully use theoretical knowledge in practice, as well as develop students' abilities to properly analyse information, make independent decisions, show their understanding of professional ethics and perform the duties of a Head of a Structural Unit at an enterprise or organization. The professional bachelor study programme "Administration of Customs and Taxes" is the only one of this kind in Latvia and there is no analogue in the EU.</p>
Aim	<p>The aim of the professional bachelor study programme "Administration of Customs and Taxes" is to ensure acquisition of theoretical knowledge and practical skills required for achieving appropriate professional competencies upon completion of the professional bachelor study programme and one of the two professional standards (two specializations that have been included in the programme), which will allow the graduates to occupy relevant job positions such as a Head of a Structural Unit of a Customs Office or Tax Economist, as well as provide opportunities for further education.</p>
Tasks	<p>The tasks of the study programme are the following:</p> <ul style="list-style-type: none"> <li>-to ensure acquisition of broad knowledge and professional and practically oriented skills allowing graduates to easily adapt to the labour market, as well as conduct research;</li> <li>-to provide relevant theoretical and practical training to students, who already have the fifth level professional qualification, enabling them to acquire the qualification of tax economist or head of a structural unit of a customs office and to continue their education at the master's level;</li> <li>-to create an opportunity for the students to acquire the qualification in close connection with their future job and ensure such opportunities for acquisition of theoretical knowledge and skills that will allow the graduates of the study programme to commence professional activities and perform the duties of a tax economist or a head of a structural unit of a customs office;</li> <li>-to ensure acquisition of up-to-date general knowledge, to develop economic thinking and analytical abilities and skills required for solving professional problems and tasks assigned and for developing projects that will allow graduates to participate in tackling branch-related problems;</li> <li>-to develop team-building and cooperation skills with professionals representing different spheres, to provide opportunities for developing foreign language skills that will help in cooperation with colleagues from other countries.</li> </ul>

Learning outcomes	<p>Upon completion of the study programme, the graduates, who have obtained the Qualification of Tax Economist, are able:</p> <ul style="list-style-type: none"> <li>-to plan, conduct and coordinate the work of tax administration units and departments;</li> <li>-to collect information about developments in economy as a whole and in tax administration in particular, collect research documentation and forecasts for tax purposes;</li> <li>-to systematize tax legislation, regulations and rules and informational materials on tax issues;</li> <li>-to analyse the flow of tax payments, to make the data analysis of statements and tax returns and to analyse the factors or circumstances that may lead to tax debts;</li> <li>-to interpret, formulate and define the objectives, to make decisions about the best solution for reaching the aims, to forecast the financial outcomes of the decisions made;</li> <li>-to advise taxpayers on issues concerning application of taxes, fees and other mandatory charges in compliance with the regulatory framework;</li> <li>-to write letters and receive explanations from competent institutions on taxation issues;</li> <li>-to make draft regulations and methodological materials;</li> <li>-to conduct tax payment audit for physical persons and juridical entities;</li> <li>-to perform risk analysis of taxpayers with the aim to identify taxable objects for tax control, to assess the data credibility of tax returns and statements;</li> <li>-to analyse the results and efficiency of tax control.</li> </ul> <p>Upon completion of the study programme, the graduates, who have obtained the Qualification of Head of a Structural Unit of a Customs Office, are able:</p> <ul style="list-style-type: none"> <li>-to manage structural units of customs offices;</li> <li>-to plan, manage and coordinate the performance of structural units of customs offices;</li> <li>-to observe and apply optimal approaches and methods of management in compliance with customs and tax legislation;</li> <li>-to apply the requirements of international, regional and national customs legislation;</li> <li>-to be informed of the EU and national customs policy issues;</li> <li>-to use the harmonized commodity system, to apply the procedure of customs payments, to perform risk analysis, as well as demonstrate their understanding of the auditing principles;</li> <li>-to plan, carry out and manage customs clearance procedure and control measures;</li> <li>-to use the information systems of State Revenue Service of the Republic of Latvia;</li> <li>-to make decisions concerning the movement of goods across the customs border and the application of customs control measures.</li> </ul>
Final/state examination procedure, assessment	<p>To complete the study programme, the students have to elaborate the diploma thesis dealing with topical issues in customs management or tax administration. The diploma thesis must be publicly defended at an open meeting of the State Examination Commission. The commission acts in accordance with the regulations approved by the Senate of RTU. In compliance with the above-mentioned requirements, the Commission consists of highly qualified specialists of the SRS and customs authorities.</p>
Description of the future employment	<p>Graduates of the study programme acquire the qualification that allows commencing professional activities and performing the duties of a tax economist or a head of a structural unit of a customs office, as well as participating in tackling branch-related problems. Graduates have also a wide range of opportunities of finding employment in transport, logistics, manufacturing enterprises; institutions involved in international economic cooperation, or working as customs brokers in accordance with the fifth level professional qualification.</p>
Special enrollment requirements	<p>To state-funded places in full-time study programmes students are admitted in an open and equal competition, which is carried out on the basis of the results of the centralised secondary school examinations. For the applicants of the Faculty of Engineering Economics and Management, two best results out of the following study subjects – mathematics, physics, a foreign language or the Latvian language – are taken into account. Applicants for the self-financed studies are admitted without entrance</p>
Opportunity to continue studies	<p>The graduates are eligible to continue their studies at the professional master study programme “Administration of Customs and Taxes”, any other master study programme at the Faculty of Engineering Economics and Management of Riga Technical University or any other higher education institution.</p>

Courses

No	Code	Name	Credit points
<b>A</b>		<b>Compulsory Study Courses</b>	<b>88.0</b>
<b>A.1</b>		<b>General Education Study Courses</b>	<b>14.0</b>
1	ITA704	Economics	4.0
2	IMP306	Business Law	4.0
3	IMP326	Managerial Decision Making	2.0
4	IMP443	Office Work and Business Correspondence	2.0
5	ICA105	Civil Defence	1.0
6	VAS038	Environment and Climate Roadmap	1.0
<b>A.2</b>		<b>Field-Specific Theoretical Basic and IT Study Courses</b>	<b>41.0</b>
1	DMS721	Mathematics	5.0
2	IVZ749	Business Intelligence Technologies I	3.0
3	IVZ752	Business Intelligence Technologies II	2.0
4	IMP735	Study Project 1	2.0
5	IMP727	Basic Principles of Tax Administration	2.0
6	IÄS711	International Business Planning	2.0
7	IMP736	Organization and Management of Work of Customs Offices	4.0
8	IMP729	Customs Legislation	2.0
9	IÄS205	Statistics	3.0
10	IÄS215	Quantitative Methods for Economics	3.0
11	IMP122	Introduction to Speciality	1.0
12	IMP320	Fundamentals of Customs Mission	2.0
13	IMP203	International Economic Relations	3.0
14	IMP321	Finances and Taxes	3.0
15	IDA714	Labour Protection in Customs and Tax Institutions	1.0
16	IMP201	Taxes and Duties	3.0
<b>A.3</b>		<b>Field-Specific Professional Study Courses</b>	<b>33.0</b>
1	IMP513	Financial Analysis and Risks	2.0
2	ITE307	Fundamentals of Business Logistics	2.0
3	IMP408	Legal Aspects of International Trade	2.0
4	IMP422	Criminal Law and Criminal Action	2.0
5	IMP717	Administrative Law	3.0
6	IMP723	Personnel Management at the Customs and Tax Offices	3.0
7	IMP714	Customs Procedures and Regimes	2.0
8	IMP732	Financial Accounting	4.0
9	IMP734	Study Project 2	2.0
10	IMP731	Study Project 3	2.0
11	IMP737	Model of Functioning of the Customs and Tax Administration (business game)	2.0
12	IMP728	Introduction to the European Union Legislation	2.0
13	IUE407	Marketing	3.0
14	IVZ778	Management Theory	2.0
<b>B</b>		<b>Compulsory Elective Study Courses</b>	<b>34.0</b>
<b>B1</b>		<b>Field-Specific Study Courses</b>	<b>28.0</b>
		<i>Administration of Customs</i>	<i>28.0</i>
1	IMP705	Customs Information System	4.0
2	IMP415	Customs Audit	2.0
3	IMP308	Control of restricted and prohibited goods	3.0
4	IMP721	Customs Tariff System	3.0
5	IMP716	Customs Control Technology and Devices	3.0
6	IMP702	Fundamentals of international security of supply of goods	3.0
7	ITE433	International Law on Transportation	2.0
8	IMP722	Art History and Art Object Evaluation	2.0
9	IMP720	Administration of Customs Fees	2.0
10	ITE438	Global Logistics and Transport	2.0
11	IMP733	Risk Management for Customs	4.0
		<i>Administration of Taxes</i>	<i>28.0</i>
1	IMP764	Tax Control and Risks	6.0
2	IMP411	Tax Information Systems	2.0
3	IMP721	Customs Tariff System	3.0

4	IMP703	International Tax Law and Tax Treaties	4.0
5	IMP704	Tax Payers Services	2.0
6	IRE301	Economy of European Countries	3.0
7	IMP720	Administration of Customs Fees	2.0
8	IMP318	Tax Accounting	2.0
9	IMP305	European Union Taxation Policy	2.0
10	IMP444	Tax System Abroad	2.0
11	IUF718	Assurance and Audit	3.0
12	IMP702	Fundamentals of international security of supply of goods	3.0
<b>B2</b>		<b>Humanities and Social Sciences Study Courses</b>	<b>2.0</b>
1	HSP375	Sociology of Management	2.0
2	HFL330	Business Etiquette	2.0
3	HSP379	Political System of Latvia	2.0
4	HPS120	Basics of Communication	2.0
<b>B6</b>		<b>Languages</b>	<b>4.0</b>
1	HDG405	English	4.0
2	HDG404	German	4.0
<b>C</b>		<b>Free Elective Study Courses</b>	<b>6.0</b>
<b>D</b>		<b>Practical Placement</b>	<b>20.0</b>
1	IMP741	Practical Placement	20.0
2	IMP745	Practical Placement	20.0
<b>E</b>		<b>Final Examination</b>	<b>12.0</b>
1	IMP726	Bachelor Thesis	12.0