



RĪGAS TEHNISKĀ UNIVERSITĀTE

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Study programme "Administration of Customs and Taxes"

Main attributes

Title	Administration of Customs and Taxes
Identification code	IGM0
Education classification code	47861
Level and type	Professional Master (Second Cycle) Studies
Higher education study field	Internal Security and Civil Protection
Head of the study field	Māris Jurušs
Department responsible	Faculty of Engineering Economics and Management
Head of the study programme	Māris Jurušs
Professional classification code	1213 11, 1213 15, 1213 16
The type of study programme	Full time, Extramural
Language	Latvian, English
Accreditation	05.06.2013 - 31.12.2024; Accreditation certificate No 24
Variant 1	
Volume (credit points)	40.0
Duration of studies (years)	Full time studies - 1,0; Part time studies - 1,5; Extramural - 1,5
Degree or/and qualification to be obtained	Professional Master Degree in Administration of Customs and Taxes / Qualification as Manager in Customs and Tax Administration
Qualification level to be obtained	The 7th level of European Qualifications Framework (EQF) and Latvian Qualifications Framework (LQF)
Programme prerequisites	Professional Bachelor Degree in Administration of Customs and Taxes or comparable 4 years professional education
Variant 2	
Volume (credit points)	80.0
Duration of studies (years)	Full time studies - 2,0; Part time studies - 2,5; Extramural - 2,5
Degree or/and qualification to be obtained	Professional Master Degree in Administration of Customs / Qualification as Manager in Customs and Tax Administration
Qualification level to be obtained	The 7th level of European Qualifications Framework (EQF) and Latvian Qualifications Framework (LQF); the 7th level of professional qualification
Programme prerequisites	Bachelor Degree in Social Sciences or comparable education
Variant 3	
Volume (credit points)	60.0
Duration of studies (years)	Full time studies - 1,5; Part time studies - 2,0; Extramural - 2,0
Degree or/and qualification to be obtained	Professional Master Degree in Administration of Customs and Taxes / Qualification as Manager in Customs and Tax Administration
Qualification level to be obtained	The 7th level of European Qualifications Framework (EQF) and Latvian Qualifications Framework (LQF)
Programme prerequisites	Professional Bachelor Degree and/or the 2nd Level Professional Higher Education in the Fields of Economics, Management and Administration, Law, Engineering Science and Technology, Manufacturing and Processing or Civil Engineering

Description

Abstract	<p>The professional master study programme "Administration of Customs and Taxes" has been developed in cooperation with the World Customs Organization (WCO). The study programme has been recognized as the world's first study programme meeting the uniform requirements of WCO international professional standards for the level of Strategic Managers / Leaders and therefore, it has received a certificate testifying it. The study programme has also obtained a certificate of recognition from the European Commission (EC) on compliance with the customs competencies of the European Union (EU). The Certificate of Recognition is awarded as a mark of excellence for high-quality modern customs study programmes, certifying that it provides students with the acquisition of EC customs competencies for work in both the public and private sectors in the EU.</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 in-depth knowledge about the performance of the institutions mentioned, to successfully use theoretical knowledge in practice, as well as develop students' abilities to consistently analyse information, make independent decisions and show their understanding of professional ethics.</p> <p>The professional master study programme "Administration of Customs and Taxes" is the only one of this kind in Latvia and there are only some similar study programmes in the EU.</p>
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Aim	The aim of the master professional study programme “Administration of Customs and Taxes” is to provide higher professional education in the areas of customs and taxes, to enable graduates to occupy relevant job positions at the senior and middle management in the field of customs and taxes in the organisations or companies as well as build the career in research or carry out pedagogical work.
Tasks	<p>The tasks of the study programme are the following:</p> <ul style="list-style-type: none"> - to ensure the acquisition of broad knowledge and professional and practically oriented skills allowing graduates to easily adapt to the labour market, as well as to conduct research or continue their education at the doctoral level; - to provide the students with theoretical and practical training appropriate for the fifth level professional qualification enabling them to obtain the qualification of the manager of customs and tax administration; - to create an opportunity for the students to obtain 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 the manager of customs and tax administration; - to ensure the 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; - 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.
Learning outcomes	<p>Upon completion of the study programme, the graduates are able:</p> <ul style="list-style-type: none"> - is able to analyse the customs and tax administration process, understands current customs, taxes and business development trends, and is able to assess the impact of customs and tax policies, regulations and decisions taken on international business, the market, entrepreneurship, social processes and the environment (sustainability); - be able to collect and analyse information, use appropriate research methods and technical means, identify and solve problems related to customs and tax administration, perform tax analysis and forecasts; - be able to plan the process of customs and tax administration in accordance with the interests of the economic security of the country, and, synthesizing the acquired knowledge, develop proposals for the development of customs and tax administration; - be able to take decisions, in accordance with administrative and criminal law in the field of customs and taxation, to apply European Union and international customs and tax law, as well as to apply tax incentives, special regimes and other tax planning methods; - be able to coordinate the customs and tax administration process, assessing its effectiveness, and implement the strategic management of customs and tax administration; - Able to organize the process of customs and tax administration, advise on customs and tax issues, manage tax planning opportunities, as well as coordinate customs and tax control.
Final/state examination procedure, assessment	<p>To complete the study programme, the students must elaborate the master thesis concerning topical issues in the area of customs or tax. The master thesis should contain research innovation elements (novelties): new regularity of behaviour patterns and generalizations, previously unknown outcomes, new economic assessment methods, market factor combinations, new algorithms for solving economic problems, models, classifications and principles of grouping, new applications of previously used methods, etc. The master 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, and the Commission consists of highly qualified specialists in the field of customs or taxes.</p>
Description of the future employment	<p>Graduates of the study programme obtain the qualification that enables them to occupy job positions at the senior and middle management level in customs and tax administration, transport and logistics companies, customs brokerage firms, manufacturing enterprises or other relevant companies or organizations to carry out analytical work and make independent decisions in the areas of customs and taxes.</p>
Special enrollment requirements	<p>The professional master study programme takes place in Riga and Daugavpils. Full-time and part-time studies are offered. The study programme is open to applicants: - who have obtained the second level professional higher education and professional bachelor’s degree and/or the fifth level professional qualification in the administration of customs and taxes, economics or management science and administration or equivalent education (60 CP); - who have obtained academic bachelor’s degree in social sciences.</p>
Opportunity to continue studies	<p>Upon completion of the professional master study programme “Administration of Customs and Taxes” the graduates may continue their education at the doctoral level.</p>

Courses

No	Code	Name	C.p. [1]	C.p. [2]	C.p. [3]
A		Compulsory Study Courses	8.0	20.0	20.0
1	IMP749	Tax Analysis and Forecasting	2.0	2.0	2.0
2	IMP751	Modern Research Methods in Customs and Taxation	2.0	2.0	2.0
3	IMP739	Strategic Management of Customs and Tax Administrations	4.0	4.0	4.0
4	IMP755	Customs Processes and Procedures		4.0	4.0
5	IMP729	Customs Legislation		2.0	2.0
6	IMP304	Taxes and Duties		2.0	2.0
0	IMP511	Tax Planning (study project)		2.0	2.0
1	IMP752	Modern Research Methods in Customs and Taxation (study project)		2.0	2.0
B		Compulsory Elective Study Courses	4.0	12.0	12.0
0	IMP738	Customs and Current Issues in International Business	2.0	2.0	2.0
1	IMP710	Examination and Control of Commercial Activities	4.0	4.0	4.0
2	IMP510	Tax Planning	2.0	2.0	2.0
3	IMP756	Legal Aspects of National Economic Security	4.0	4.0	4.0
4	IMP736	Organization and Management of Work of Customs Offices		4.0	4.0
5	IMP415	Customs Audit		2.0	2.0
6	IMP410	Tax Audit		2.0	2.0
7	IMP703	International Tax Law and Tax Treaties		4.0	4.0
8	IMP760	Supply Chains and Border Security, Part 1		2.0	2.0
9	IMP761	Supply Chains and Border Security, Part 2		2.0	2.0
10	VID705	Special English		2.0	2.0
11	VID706	Special German		2.0	2.0
C		Free Elective Study Courses	2.0	2.0	2.0
D		Practical Placement	6.0	26.0	6.0
1	IMP742	Practical Placement	6.0	6.0	6.0
2	IMP759	Practical Placement		20.0	
E		Final Examination	20.0	20.0	20.0
1	IMP002	Master Thesis	20.0	20.0	20.0
<i>K.p.[*] kredītpunkti studiju programmas variantā</i>					