

Study programme "Administration of Customs and Taxes"

Main attributes

Title	Administration of Customs and Taxes
Identification code	IKM0
Education classification code	41861
Level and type	First Level (Short Cycle) Professional Higher Education
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	Normunds Rudzītis
Professional classification code	3351 03, 3352 05
The type of study programme	Full time, Part time, Extramural
Language	Latvian
Accreditation	05.06.2013 - 31.12.2024; Accreditation certificate No 24
Volume (credit points)	80.0
Duration of studies (years)	Full time studies - 2,0; Extramural - 2,5
Degree or/and qualification to be obtained	Qualification of Customs Expert or Inspector of Taxes
Qualification level to be obtained	The 5th level of European Qualifications Framework (EQF) and Latvian Qualifications Framework (LQF); the 5th level of professional qualification
Programme prerequisites	General Secondary Education or 4-year Vocational Secondary Education

Description

Abstract	<p>The study programme has been developed in cooperation with the State Revenue Service 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 the situations, make independent decisions and show their understanding of professional ethics. The programme provides students with professional knowledge in their speciality so that they become versatile public sector employees.</p> <p>The first level professional higher education 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 first level professional higher education 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 first level professional higher education study programme and one of the two professional standards (two specializations have been included in the programme) that will allow the graduates to occupy relevant job positions such as a Customs Expert or Tax Inspector, 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"> -to ensure acquisition of broad and up-to-date general knowledge allowing graduates to become involved in tackling problems of national economy and solving the issues concerning business performance in a particular institution or company; -to stimulate an interest in further education and personal development, enhancement of academic and professional knowledge; to seek after perfection in knowledge by constantly developing economic thinking; -to create and conduct the study process so as to develop students' intellect and abilities, to stimulate their personal development and facilitate the use of their intellectual abilities in practical work; -to develop relevant competencies required in the labour market; to provide students with an opportunity to acquire qualification closely related to their future job, to enhance their qualification, if required through retraining; -to develop students' analytical abilities and skills required for formulating the professional issues, solving related tasks and developing projects; -to stimulate students to become positive, responsible, capable and efficient personalities able to act independently and make the right decisions, as well as develop students' interest in socially responsible processes.

Learning outcomes	<p>Upon completion of the study programme, the graduates, who have obtained the Qualification of Tax Inspector, are able:</p> <ul style="list-style-type: none"> –to carry out calculation and collection of taxes, duties and other compulsory charges stipulated by the state in the territory of the Republic of Latvia and on its borders; –to be able to make use of special information programmes and data storages; –to register and keep records of taxpayers and taxable objects; –to classify and keep records of taxpayer files, prepare letters and payment orders to be mailed to taxpayers; –to accept reports and tax returns and to process data received; –to advise taxpayers on issues concerning application of taxes, fees and other mandatory charges in compliance with the regulatory framework; –to advise taxpayers with regard to filling in the reports and tax returns; –to perform analysis and keep records of taxes, fees and other mandatory payments stipulated by the law; perform tax control measures; –to summarize and analyse information on tax debtors; perform debt collection of taxes, fees and other mandatory charges and apply sanctions stipulated by the law. <p>Upon completion of the study programme, the graduates, who have obtained the Qualification of Customs Expert, are able:</p> <ul style="list-style-type: none"> –to control transport vehicles and natural persons; –to use State Revenue Service (SRS) information systems; –to provide customs clearance of goods, to apply and collect customs taxes, duties and charges; –to apply requirements in compliance with international, regional and national customs legislation; –to demonstrate their understanding of international transport and trade rights, as well as the basic principles of logistics; –to demonstrate their understanding of the Harmonized Commodity Description and Coding System, to apply and collect customs charges, and to show their knowledge of the basic principles of risk analysis; –to perform customs clearance of goods and customs control measures; –to make decisions concerning the movement of goods across customs borders and perform customs control measures; –to ensure protection of national economic boundaries.
Final/state examination procedure, assessment	<p>The study programme is to be completed with the state qualification examination, one part of which is the defence of the qualification paper assessed according to the 10-grade scale. The evaluation criteria for assessing the qualification paper are the following:</p> <ul style="list-style-type: none"> – systematization, consolidation and expansion of theoretical knowledge and experience; – independent studies of literature and other sources of information, including texts in foreign languages; – ability to formulate theoretical approaches and resolve the problems under investigation, which include writing specific executive summaries, making complex generalizations and coming up with novelty elements; – analysis of a topical business problem; – elaboration of practical solutions, recommendations and proposals; – development and consolidation of independent business research skills and ability to present the acquired practical results.
Description of the future employment	<p>Graduates of the study programme have obtained the qualification that allows commencing professional activities in customs or tax administration structural units of the State Revenue Service, as well as transport, logistics enterprises, customs brokers offices; institutions involved in international economic cooperation according to the fourth 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, 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, the Latvian language – are taken into account. Applicants for the self-financed studies are admitted without entrance exams.</p>
Opportunity to continue studies	<p>Graduates are eligible to continue their studies at bachelor study programmes or the second-level professional higher education study programmes. There is an opportunity to transfer credits.</p>

Courses

No	Code	Name	Credit points
A		Compulsory Study Courses	32.0
1	DMS102	Mathematics	4.0
2	IET102	Microeconomics	3.0
3	IUE218	Computer Science (basic course)	3.0
4	HFL330	Business Etiquette	2.0
5	HPS120	Basics of Communication	2.0
6	IMP443	Office Work and Business Correspondence	2.0
7	IMP203	International Economic Relations	3.0
8	IMP201	Taxes and Duties	3.0
9	IMP717	Administrative Law	3.0
10	IMP314	Customs Legislation in Latvia and Abroad	2.0
11	IMP320	Fundamentals of Customs Mission	2.0
12	IMP714	Customs Procedures and Regimes	2.0
13	IMP122	Introduction to Speciality	1.0
B		Compulsory Elective Study Courses	24.0
B1		Field-Specific Study Courses	20.0
			4.0
1	IBO432	European Law	2.0
2	ITE307	Fundamentals of Business Logistics	2.0
3	IUE206	Business Economics and Fundamentals of Marketing	2.0
4	IMP305	European Union Taxation Policy	2.0
		<i>Administration of Customs</i>	16.0
1	IMP706	Risk Analysis and Management of Goods Control	4.0
2	IMP721	Customs Tariff System	3.0
3	IMP720	Administration of Customs Fees	2.0
4	IMP705	Customs Information System	4.0
5	IMP716	Customs Control Technology and Devices	3.0
		<i>Administration of Taxes</i>	16.0
1	IMP325	Financial Accounting	2.0
2	IUV315	Accounting	2.0
3	IMP410	Tax Audit	2.0
4	IMP704	Tax Payers Services	2.0
5	IUV220	Financing and Crediting in Business (special course)	4.0
6	IMP720	Administration of Customs Fees	2.0
7	IMP411	Tax Information Systems	2.0
B6		Languages	4.0
1	HDG405	English	4.0
2	HDG404	German	4.0
D		Practical Placement	16.0
1	IMP013	Practical Placement	16.0
E		Final Examination	8.0
1	IMP221	Qualification Work	8.0