



CUSTOMS LAW

Basic data of the subject	
Academic Unit:	University of Prizren “Ukshin Hoti” Faculty of Law
Course title:	Customs Law
Program:	Law
Level:	Bachelor
Course status:	Optional
Study year:	1 st year , 2 nd semester
Number of hours per week:	2+1
Credit value – ECTS:	4
Time / location:	Faculty of Law
Lecturer:	
Contact details:	
Course description:	
Course description:	<p>Customs Law covers the basic concepts about the customs system, customs procedures, customs policies, customs institutes, etc.</p> <p>Kosovo Customs has a broad mission, ranging from protecting the state, economy and citizens.</p> <p>This course will also present the general situation, institutional mechanisms, current challenges, fundamental principles related to dynamic leadership towards modernization and a proactive approach to ensure the sustainability of revenue collection, to facilitate legitimate trade. , to protect society and to maintain and further enhance capacity for long-term development through legal and institutional mechanisms.</p>
Course objectives:	<p>The purpose of this course is to provide students with knowledge of customs law which they will be able to use in the course of customs procedures. The customs system in every country, through customs policy, is permanently in function of economic development. The implementation of customs policy, as part of the fiscal policy of an economic system, in modern countries depends on and relies on the functioning of customs institutes and instruments. This circumstance is also present in the Customs and Excise Code of the Republic of Kosovo. The objectives of this course</p>

	relate to acquiring deeper knowledge of the customs system, customs policies as part of the fiscal policy of the country concerned and customs procedures.		
Learning outcomes:	<p>Upon successful completion of this course students should be able to:</p> <ul style="list-style-type: none"> ➤ Have knowledge of local and international customs law; ➤ Analyze customs practices in the country; ➤ Compare customs practices elsewhere; ➤ Assess when customs procedures begin; ➤ Prioritize the goods under a customs procedure; ➤ International agreements concerning customs procedures. 		
Contribution on student load (must correspond with learning outcomes)			
Activity	Hours	Week	Total /hours
Lectures	2	15	30 hours
Exercise theoretical/laboratory	1	1	1
Practice work	/	/	/
Contact with lecturer/consultations	1	Weekly	15
Field exercises	/	/	/
Mid-terms, seminars	1	Semestral	15
Homework	2	Semestral	1
Individual time spent studying (at the library or home)	5	2 times in a week	10
Final preparation for the exam	/	/	/
Time spent in evaluation (tests, quiz, final exam)	8	2 times in a semester	16
Projects, presentations, etc.	3	One time in a month	3
Total			4 ECTS
Teaching methods	Brief introduction of topics through PowerPoint, analysis, discussion, group work related to case studies, questions and answers.		
Evaluation methods	<p>Oral and written evaluation:</p> <p>Debates:.....5%</p> <p>Group projects:.....5%</p> <p>Midterm:..... 20%</p> <p>Presentation of works:..... 10%</p> <p>Attendance:.....10%</p>		

	Final exam:50%
	Total:100%
Literature	
Basic Literature:	-Bazat e Sistemit Doganor , Ylber Rraci Prishtinë, 2010 -Kodi Doganor dhe i Akcizave (KDA) -LAW No. 05/L -037 on VAT
Additional Literature	Orhan Çeku, “E Drejte Doganore”.
Designed study plan:	
Week	Lectures which will be held
<i>First week:</i>	-Introductory presentation; -Knowledge and purpose of the course; -Course Outline; -Expected results; -Literature; -Evaluation; -Academic policies.
<i>Second week:</i>	INTRODUCTION TO THE CUSTOMS SYSTEM -The general meaning; -Customs System Legal Resources; -Legal sources of customs system in Kosovo.
<i>Third week:</i>	CONCEPT OF CUSTOMS AND EXCISE CODE -General overview -Customs institutes and instruments
<i>Fourth week:</i>	TYPES OF CUSTOMS TAXES -Customs taxes; -Types of Customs Taxes.
<i>Fifth week:</i>	CUSTOMS PROCEDURES -Clearance of goods; -Customs clearance of goods for export; -Customs clearance of goods; -Customs clearance of goods in transit.
<i>Sixth week:</i>	TEMPORARY IMPORT REGIME -The notion of temporary import
<i>Seventh week:</i>	CUSTOMS PROCEDURE IN CIRCUIT CIRCUITS -The notion of customs procedure in circulation of passengers; -The notion of customs procedure by means of traffic.

<i>Eighth week:</i>	Midterm – Written test
<i>Ninth week:</i>	CUSTOMS ADMINISTRATIVE PROCEDURE -The notion of customs administrative procedure; -Types of Customs Procedures.
<i>Tenth week:</i>	LEGAL VIOLATIONS OF THE CUSTOMS FIELD -The notion of legal violations in the field of customs.
<i>Eleventh week:</i>	CUSTOMS OFFENSES
<i>Twelfth week:</i>	CUSTOMS ADMINISTRATION -The notion of customs administration.
<i>Thirteenth week:</i>	CUSTOMS TERMINALS -Types of customs terminals.
<i>Fourteenth week:</i>	KOSOVO CUSTOMS -Duties and responsibilities.
<i>Fifteenth week:</i>	Summary.

The academic policy and student's complaisance:
<ul style="list-style-type: none"> • The student have to respect the schedule of classes and have be attentive at teaching; • Be regular in lectures; • The student must be an active participant in lectures, (as the expected book for development of the subject is the book which deals mainly with topics in the form of exercises, and as such it requires continuous cooperation between teacher, students and student's book); • Be accurate on time; • To comply with all educational rules; • Students are obliged to present and possess ID Card in Midterm and Final Exam.

Note:

Attendance is a prerequisite for students who wish to gain proper knowledge of this subject. Students who attend regularly the course will be able to participate actively in class, giving their concrete contribution during interactive lectures and during exercise. Therefore, their contribution of their participation and learning and homework will be evaluated throughout the semester-percentage according to defined criteria.