#### KAZAKH NATIONAL UNIVERSITY named after al-FARABI

**Faculty of Law**

**Department of Customs, Financial and Environmental Law**

**FINAL EXAM PROGRAM**

**TPRK 2217- Customs Law**

Specialty "5В030100 - Jurisprudence"

Number of credits - 3

#### Almaty 2020

The final exam program was drawn up by the PhD doktor A.A. Tasbulatova

Based on the working curriculum for the specialty "Jurisprudence"

Reviewed and recommended at the meeting of the Department of Customs, Financial and Environmental Law

from " " 2020, protocol No. ... Head. chair Zhatkanbaeva A.E. (signature)

**Introduction**

The final exam in the discipline "Financial law" for bachelors of the English Department will be held in Zoom in oral form.

Description of the forms of final control (exam).

Oral examination: the traditional answers to the questions.

Oral exam-the student contacts the teacher or representatives of the exam Board via an online webinar platform according to the exam schedule. The video recording of the exam is saved for 3 months from the end of the session. The exam format is synchronous.

The process of passing an oral exam by a student involves the automatic creation of an examination ticket, which the student must answer orally to the examination Board. When conducting an oral exam, video recording is required. The oral exam is conducted on the ZOOM platform.

Duration:

Preparation time is decided by the examiner or the exam Board.

Response time is decided by the examiner or the exam Board. It is recommended that 15-20 on the answer to all ticket questions. Exam schedule the exam is conducted according to a schedule.

The exam format is synchronous. Synchronous format – the student takes the exam in real time "here and now".

The duration of the exam is from 60 minutes to several weeks, depending on the form.

Students: before starting the oral exam, they should check:

• Internet connection on your work device (computer, monoblock, laptop, tablet), the device must be charged during the entire time of the exam;

\* the web camera and microphone are working properly.

30 minutes before the start of the exam, all students of the group enter the video conference hall organized by the teacher or members of the Commission using the link specified in the rules of the final exam (sent by the teacher/members of the Commission in case of disruption of the video service).

30 minutes before the start of the exam, the ability to log in to the Univer.kaznu system is checked.kz via any browser, but preferably via Google Chrome (if you lose your username and/or password, the student must contact the curator-adviser before the exam starts).

After verification, they log out of the account while waiting for the Commission invitation. The student is not allowed to open a ticket before the individual invitation by the Commission for the exam. Only at the request of the Commission, the student logs in to the univer account and opens their ticket under the video recording. When the exam starts, the student who is called by the Commission shows his / her identity card to the camera. Enables screen demonstration. Log in to your Univer account, go to the "exam Schedule" page, select the current exam by clicking on the "Pass oral exam"button.

• The "Take oral exam" function is only active after the exam time starts;

• The "Pass oral exam" function is only active for students who have incomplete final statements (exam, retake, Incomplete).

After clicking on the link " Pass the oral exam”, a window will open where the student will see the questions on their exam ticket. The student shows the screen with the ticket questions and reads them out loud. Translates the display of the VCS service to the camera and prepares for the response. Upon completion of his answer, he leaves the video conference room.

If ZOOM is used for technical reasons, the examiner must divide the exam into periods of 30 to 40 minutes for reconnection. The student must complete the exam in time for one session. It is forbidden to start responding in one session and end after reconnecting. If a student who has already opened their ticket is absent from the exam online for more than 10 minutes due to technical reasons (power outage, power outage, or low Internet speed), their answer is canceled. The exam is rescheduled for another date in consultation with the Department of academic Affairs. Video recording is turned off only at the end of the exam, when all the examinees ' answers are accepted.

Based on the results of the exam:

1. the Examination Board and the teacher certifies the exam participants.

2. Set points in the final statement in the UNIVER is. The time for putting points in the certification sheet for the oral exam is 48 hours.

Evaluation policy:

Criteria-based assessment: evaluation of learning outcomes in accordance with descriptors, checking the formation of competencies (learning outcomes) at intermediate control and exams.

Summative assessment: assessment of activity and participation in work in the audience; task completion, SRS assessment.

rating policy:

|  |  |  |  |
| --- | --- | --- | --- |
| Rating by letter system | digital equivalent | Points (%- s ' rate) | Assessment using the traditional system |
| A | 4 | 95-100 | Great |
| A- | 3,67 | 94-90 |
| B+ | 3,33 | 85-89 | Well |
| B | 3,0 | 80-84 |
| B- | 2,67 | 75-79 |
| C+ | 2,33 | 70-74 | Satisfactorily |
| C | 2,0 | 65-69 |
| C- | 1,67 | 60-64 |
| D+ | 1,33 | 55-59 |
| D- | 1,0 | 50-54 |
| FX | 0,5 | 25-49 | unsatisfactorily |
| F | 0 | 0-24 |

**Final Exam Program**

The concept of customs law and its place in the legal system of law. Subject of customs law. The concepts of "customsborder", "customs territory", their meaning in customs.

Methods of regulating foreign trade-tariff and non-tariffmethods (purpose and rules of application).Methods of customs law. Correlation of dispositive andimperative methods of legal regulation in the field of customslaw.

The concept of the rule of law in customs. Normativity of legalacts: concept, features. Customs rules of law and their mainspecifics.

Concept and classification of customs law sources. Their legal hierarchy, correlation, and competition. The Constitution as the basis of customs law. International acts: their types, validity, and procedure for ratification.

Legal acts of the Customs Union. Legislation Russian Federation in the field of customs: structure, procedure for formation and actions. Legal acts of the President and the Government: their correlation and procedure for adoption. Departmental regulations in the field of customs: types, procedure for publication and entry into force.

Requirements for acts of customs legislation, other regulations of the Russian Federation in the field of customs.

Topic 3. Legal status of customs authorities Customs authorities and their main tasks. System of customs authorities. Legal status of customs authorities. State

customs Committee. Interaction of customs authorities of the EAEU member States with each other and other bodies and organizations of the EAEU member States.

Topic 4. Persons engaged in activities in the field of customs. Authorized economic operator.

Activities in the field of customs. Registers of persons, carrying out activities in the field of customs.Persons engaged in activities in the field of customs. Customs

representative. Customs carrier. Owner of a temporary storage warehouse. Owner of a customs warehouse. Owner of a free warehouse.

Owner of a duty-free shop. Authorized economic operator.

Topic 5. Goods in customs and their movement across the customs border Definition of goods in the customs legislation. General provisions on the movement of goods across the customs border. Bans and restrictions on the movement of goods across the customs border. Arrival and departure of goods to (C) the customs territory of the EAEU.

Temporary storage of goods. Places of temporary storage of goods. Operations with goods in temporary storage. Features of moving goods for personal use.

Topic 6. Legal regulation of liability in the customs sphere of the Customs Union

The concept, features and types of legal liability for customs offenses. Legislation on administrative offences. Subjects of administrative responsibility and features of appointment of punishment for violations of the customs rules. Administrative penalties applied for violations of customs rules, and the specifics of their purpose. 4. The Statute of limitations bringing to administrative responsibility. Offences for

which the customs authorities have the right to conduct administrative proceedings. Consideration of cases of administrative offenses in the field of customs (violations of customs rules). Types of violations of customs rules and issues of their qualification.

Unintentional erroneous actions when considering the facts of violation customs legislation. Criminal liability for violation of customs legislation in the Customs Union. Illegal movement of goods and vehicles across the customs border. Non-Declaration or false Declaration. Failure to meet the deadline for submitting a customs Declaration.

Violation of the terms of payment of customs duties. Non-delivery, delivery (transfer) without the permission of the customs authority, or loss of goods or documents for them. Carrying out cargo and (or) other operations without the permission of the customs authority. Non-compliance with the customs regime. Illegal use or disposal of conditionally released or seized goods.

Topic 7. Customs payments. Customs procedure. Customs Declaration and release of goods. Customs control. Customs payments: concept, types. Customs duties:

calculation and payment procedure. Customs duty. Person responsible for the payment of customs duties. VAT. Excises. The procedure of calculation and terms of payment. Ensuring payment of customs duties and taxes. Liability for non

-payment or late payment. General provisions on customs procedures. Types of customs procedures. Customs procedure for release for domestic consumption. The customs procedure of export. Customs procedure of customs transit. Customs procedure of a customs warehouse. Customs processing procedure on (outside) the customs territory. Customs processing procedure for domestic consumption. Customs procedure for temporary importation (admission).

Customs procedure for temporary export. Customs procedure of re-import (re-export). Customs procedure for duty-free trade. Special customs procedure. Concept and principles of customs control's. Customs control zone. General provisions on

customs control. Forms of customs control and the procedure for their implementation. Customs inspection. Customs inspection. Personal customs inspection. Customs inspection: concept, types and procedure.

Currency control carried out by customs authorities. Customs control - a set of actions performed by customs authorities aimed at checking and (or) ensuring compliance with international agreements and acts in the field of customs regulation and the legislation of the member States on customs regulation.

Theme 8. Law enforcement activities of customs authorities. Law enforcement activities of customs authorities: essence, features. Customs authorities as bodies of inquiry. Operational search activities of Customs authorities. Administrative

customs violations. Crimes in the field of customs.

Smuggling

**Literature:**

1. Customs Code of EAEU
2. Customs Code of the Republic of Kazakhstan
3. Code of the Republic of Kazakhstan dated December 25, 2017 No. 120-VI "On taxes and other obligatory payments to the budget (Tax Code)" (as amended and supplemented as of 02.07.2020)
4. Budget Code of the Republic of Kazakhstan dated December 4, 2008 No. 95-IV (with amendments and additions as of July 19, 2020)
5. Andriashin Kh.A., Svinukhov VG, Balakin VV Customs Law, Textbook - Moscow: Magistr, 2018, 366 p.
6. Chermyaninov DV Customs law, Textbook - Moscow, 5th edition- Justiciya 2019 -444 p.
7. Malinovskaya VM Customs law of Russia, Moscow - Statut 2018, 487 p.
8. Alibekov ST Customs law of the Republic of Kazakhstan (Almaty: 2020.960 p.); International customs law (Almaty: 2014.1000 p.)

**Internet resurses:**

1. Educational material: abstracts of lectures, video lectures, guidelines for preparing for seminars, CDS, etc., available on the website www.univer.kaznu.kz in the UMKD section.
2. Normative legal acts in accordance with the subjects of the discipline, available in the legal database "Zakon".