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| **logo_unec**  **AZƏRBAYCAN DÖVLƏT İQTİSAD UNİVERSİTETİ** |
| **BEYNƏLXALQ İQTİSADİYYAT MƏKTƏBİ** |
| **BEYNƏLXALQ İQTİSADİYYAT (İNGİLİS DİLLİ) KAFEDRASI**  Fənn: Gömrük işi  Müəllim: Anar Süleymanov  Qrup: 1042  **Yekun imtahan sualları** |

*Please read each question carefully and briefly explain what you have learned about each topic. Answers are expected to be brief but clear. Plagiarism will be considered as serious offence and will significantly affect your course grade.*

1. Please share your thoughts on changing landscape of the international trade and describe how it affects customs authorities’ daily work. Some additional statistics and data will be value-added.
2. Please enlist the core functions of customs administration to describe the role of customs in the context of the managing international trade.
3. Please describe the international trade transaction process based on UN/CEFACT International Supply Chain Reference Model and indicate which business processes in this model are basically covered by customs management.
4. Please compare “traditional” customs management approach to modern customs management. What are key developments and features that define modern customs administration?
5. Please explain the difference between “one-step” customs clearance procedure with the “two-step” procedure.
6. Please comment on how the role of customs evolved along the years and how it was affected by economic policy priorities of the state?
7. How would you explain the role of customs in promoting socio-economic development of a country?
8. What do you understand by “self-assessment system” in customs?
9. Please explain the concept of deferred payment and write down the stipulations regarding deferred payment in customs legislation of the Republic of Azerbaijan?
10. What is customs declaration? Who can declare goods to customs and what are the rules for declaring?
11. How would you compare customs law to tax law and international trade law? What are the peculiarities and differences?
12. Please share your considerations about principles of equality and neutrality in customs law.
13. Please enlist key international tools that you believe form the legal framework of customs management worldwide.
14. What are the sources of customs legislation in the Republic of Azerbaijan?
15. What does a transparent, predictable and prompt procedure mean in the context of customs legislation? Why it is important for trade community?
16. Please explain briefly what the customs control is. Which parameters define the form of the customs control selected by customs administration?
17. Please explain the difference between the concepts of customs territory and customs zone.
18. What are the key principles defined in the Revised Kyoto Convention regarding customs control?
19. What is customs clearance? How it has been defined in customs legislation of Azerbaijan and the Revised Kyoto Convention?
20. Please enlist at least three international conventions in the field of customs and give short information about them.
21. When does the customs clearance start and end according to the customs legislation of Azerbaijan?
22. Please explain what the customs release is and how it differs from customs clearance.
23. What are the key principles defined in the Revised Kyoto Convention regarding customs control?
24. Please explain the difference between the customs procedure of release for free circulation and re-importation.
25. Please kindly enlist all customs procedures as stipulated in the customs legislation of the Republic of Azerbaijan.
26. Please define the concept of *“customs value”* as compared to the *“value of the goods”* in general and explain where and how it is utilized in customs management.
27. What is the difference between uniform duty system and differentiated duty system?
28. What is tax farming? What are the advantages and disadvantages?
29. Please explain how the establishment of GATT system benefited (a) international trade and

(b) customs administrations in terms of tariff system management.

1. Please indicate what types of customs duties have been prescribed in the Law on Customs Tariff of the Republic of Azerbaijan?
2. Please explain the difference between specific and ad valorem rates of customs duties indicating the advantages and disadvantages of both.
3. What is the international legal framework of customs valuation? Which international tools are available for customs administrations worldwide to manage customs valuation system?
4. What does “related parties” mean and how it may affect the value declared to customs?
5. Please enlist the customs valuation methods as defined in WTO Valuation Agreement.
6. Please explain what the concept of “similar goods” means and how it is used in customs valuation process.
7. What are the key components of WCO Revenue Package?
8. What are the criteria for defining the country of origin of goods? How would you explain the importance of the country of origin of goods in terms of customs clearance?
9. Please explain (a) how the events of 9/11 in the U.S. affected the international customs landscape all over the world; (b) How WCO reacted to the shift in the border security paradigm?
10. What are the 4 core elements established in the WCO Framework of Standards to Secure and Facilitate Global Trade?
11. What are the key principles defined in the Revised Kyoto Convention regarding customs control?
12. What does “Trojan horse containers” mean in customs context and what kind of solutions customs administrations may develop to overcome this challenge?
13. Please write down about U.S. Container Security Initiative (CSI). What could be the pros and cons of this program for participating national customs administrations?
14. Please give the definition of trade facilitation in customs context and explain it is importance in the light of the problems encountered by trade in terms of customs procedures.
15. What is WCO ECP Toolkit and how it contributes to trade facilitation worldwide? What are the key instruments included to the WCO ECP?
16. Please share your thoughts about Authorized Economic Operator (AEO) institute. Explain how the implementation of AEO program could benefit customs management in Azerbaijan.
17. What does freedom of transit mean in customs context and how the special procedure of customs transit in the legislation of the Republic of Azerbaijan ensures it?
18. What is the difference between inward and outward transit procedures, as well as internal and external transit?
19. What are the main pillars of IRU TIR system and what kind of benefits the use of TIR Carnet brings to trade and customs?
20. What are the common mistakes/issues in most of the customs modernization initiatives? What kind of factors may lead to the failure of the modernization programs?
21. What do you understand by capacity building in customs?
22. Please describe what the 3P’s are and explain their importance for customs modernization initiatives.
23. What is customs modernization cycle? What are the key stages and what kind of activities are carried out at each stage?
24. What do you understand by Results-Based Management? How it helps customs modernization programs?
25. Please describe Results-Based Management Chain and explain how it is used in modernizing customs.
26. What do you understand by strategic planning in customs? What are the key elements of the strategic plan in any customs organization?
27. What are the key strategic planning steps in customs?
28. Please describe “Smart Model” in terms of setting strategic objectives in customs.
29. What is performance measurement and how it is used in customs?
30. Please explain what the performance indicator is and enlist the types of indicators used in customs?
31. Please design 3 indicators related to Risk Management System implementation in customs.
32. Please design 3 indicators related to AEO program implementation in customs.
33. Please design 3 indicators related to Single Window implementation in customs.
34. Please design 3 indicators related to facilitating legal trade by customs.
35. Please design 3 indicators related to the effectiveness of customs enforcement activities.
36. What do you understand by Single Window in customs? How it helps to facilitate trade and ensure better controls?
37. Please describe three basic implementation models of Single Window in customs and explain the difference among them.
38. What are the possible benefits of Single Window implementation for government agencies?
39. What are the possible benefits of Single Window implementation for trade?
40. What are the key success factors in implementing Single Window in customs environment?
41. What do you know about WTO Trade Facilitation Agreement? What is the role of customs in its implementation?
42. Please describe the TFA Article 4 on customs appeals and explain its key provisions.
43. Please describe the TFA Article 1 on publication and availability of information and explain its key provisions.
44. Please describe the TFA Article 8 on border agency cooperation and explain its key provisions.
45. Please describe the TFA Article 3 on advance ruling and explain its key provisions.
46. Please describe the TFA Article 12 on customs cooperation and explain its key provisions.