**Məmmədov Fuad\_Gömrük işi**

1. Duties of customs authorities. Customs legislation.

2.Trade policy. Protectionism and free trade policy.

3.Customs tariff regulation

4. Structure of customs tariff.

5. Structure of HS code.

6. FTA agreements of the Republic of Azerbaijan and tariff preferences

7. Types of customs duties and tariff rates

8. Determination of country of origin

9. Payments collected by customs authorities

10. Reason of implementation of spesific, antidumping and compensation duties

11. Determination of customs value

12. Method 1 — Transaction value

13. Method 2 — Transaction value of identical and similar goods

14. Preferential and non-preferential origin of goods

15. Exemptions from customs duties. Law on customs tariff of the Republic of Azerbaijan

16. The history and functions of State Customs Committee

17. National coding system.

1. Principle of Customs control
2. Documents prior to the submission of the goods declaration
3. Post clearance audit
4. Interrogation of persons, Physical examination / Personal search
5. The difference between customs inspection and customs examination
6. The concept of Road tax, taxpayers
7. The concept of Excise, taxpayers
8. The concept of VAT, taxpayers
9. Methods of provision of a guarantee for customs debt.
10. The customs debt and the debtor.
11. Risk management in Customs.
12. Implementation of currency control by the customs authorities.
13. List of goods thar are prohibited to import to the customs territory and export from that territory (Azerbaijan).
14. General Elimination of Quantitative Restrictions (GATT XI and GATT XX)
15. Principle of Most Favourable Nation and National Treatment.
16. List of goods thar are restricted to import to the customs territory and export from that territory (Azerbaijan).
17. Non- tariff measures prescribed by the provisions of GATT.
18. Market access: Tariff-Rate Quotas
19. Types of customs declaration.
20. Checking the goods declaration and accompanying documentation.
21. Export restrictions. Reason of impementation of export restrictions.
22. Principle of National Treatment (WTO).
23. Main provisions of Kyoto Convention on “Simplification and harmonization of customs procedures”.
24. Scope of simplified declaration and summary import declaration
25. Methods of provision of a guarantee for customs debt

43. Temporary admission customs procedure

44. Free zones customs procedur

45. Free circulation and export customs procedurs

46. Reimport customs procedure

47. Outward and inward processing procedures

48. Storages customs procedure

49. End-use customs procedure

50. Re-export customs procedure

51. Common and Union transit

52. “Green, Red, Blue and Yellow Corridor” gating systems

53. Conveyance of goods and means of transport across the customs border by natural persons

54. Dual-channel system- “Green channel” and “Red channel”.

55. Direct representation

56.Indirect representation

57. Moving vehicles (temporary admission) across the customs border by individuals

58. List of goods that individuals are entitled to move across the customs border on preferential terms (without paying customs duty)

59.The list of goods to be declared in writing when moving by the individuals through the customs border of the Republic of Azerbaijan

60. The concept of Customs duties, classification, exemption

61. The concept of customs fee, types of customs fee, exemptions

62 The role of World Customs Organization in regulation of international trade on customs issues

63 The role of World Trade Organization in regulation of international trade

64-65 Problem solving – Customs valuation/ Determine the customs value by the first method if EXW Moscow (factory) price for the product is 2000 USD, transportation cost until customs board – 2000 USD, internal transportation in Azerbaijan – 100 USD.

66 Determine logical duty rates for the following commodities respectively

Determine logical import duty rates for the following commodities respectively:

1. Raw material of sugar a. 5%
2. Semi finished products for juices b.0%
3. Finished product such as electronics c 15%
4. Similar products that are produced in Azerbaijan as well (non-oil sector)

67 Determine logical duty rates for the following commodities respectively

Determine logical export duty rates for the following commodities respectively:

1. Raw material of copper a. per 1000 kg – 300 USD
2. Finished products for juices b. 0%
3. Raw material of wooden products c per 1m3 – 500 USD

68-70 (10%) Goods is declared with the periodical declaration and customs debt, which equal to 20000 manat, has been paid after 55 days. Calculate penalties.

71-72 Problem solving: Determine the country of origin.

Determine the country of origin of product with total EXW value of 5000 USD if 30% produced in China (main components have been produced), 25% - Russia, 20% - Georgia, 25% - Moldova. How do you think should we give preference for that product and why?

73-75 Problem solving: Calculate the customs duty

200 units of tables with the general customs value of 1200 manat have been imported to Azerbaijan. Calculate the customs duty. (Non-preferential (normal) duty rate - 5%). Calculate the customs duty if the product is imported from Russia, the country of origin – Russia, product is accompanied by CT-1 origin certificate issued by Russia.