

**SILLABUS**

**I. GENERAL DATA**

1.1.Course	:	<b>CUSTOMS VALUATION</b>
1.2.Code	:	NG02802
1.3.Academic Cicle	:	VIII
1.4.Credits	:	04
1.5.Nature	:	Obligatory
1.6.Hours per week	:	6 (2 Theory - 4 Practice)
1.7.Requisite	:	Customs Administration
1.8.Curriculum	:	2006-II

**II. RESUME**

This course identify the characteristics of Peruvian Customs System; focussed in Tariff Code of goods and determinate Customs Value, Imports Duties and tributary benefits.

**III. CARREER CAPABILITIES:**

- Develop a discipline to incorporate scientific and technological advances.
- Built companies with worlwide vision, leadearship and respect for the enviroment, using sostenible development estrategies.
- Manage global organizations, with high knowledge over its value chain.
- Research, analize and interpretate Worlwide market tendencies, to deliver highth quality products and services, with technological innovations; apply politics to Financing foreign trade operations, and optimize the logistical chain.
- Support research activities for global Business growing.

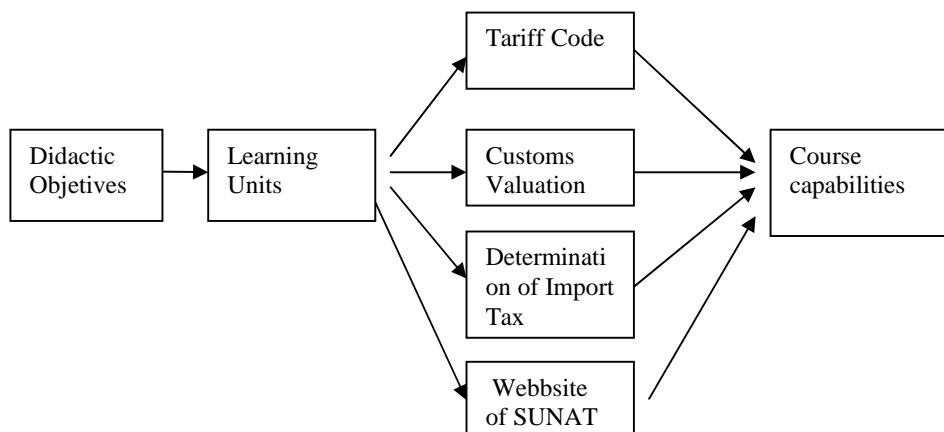
**IV. COURSE CAPABILITIES**

4.1 Planning import and export operations with complete knowledge of tributary responsibilities and benefits.

4.2 Manage import and export operations, determinating the Tariff Code and Customs Value of goods, Import Taxes, other charges and tributary benefits.

4.3 Advisory for state agencies and companies over Tariff Code, Customs Valuation, Import Taxes, Foreign Trade estatistics and market research.

**V. LEARNING WIRE**





**VI. LEARNING UNITS:**

**UNIT I.- The Customs System**

**Success:** Identify the characteristics, opportunities and challenges of globalization, in relation with Customs System.

**Nº de Horas: 06**

THEME	ACTIVITIES	WEEK
1.1 "Globalization" of worldwide economy	Theoric Speech.	1
1.2 Foreign Trade of Peru	Theoric Speech.	1
1.3 The Peruvian Customs System	Theoric Speech.	
1.3 The Official Internet Website of Customs Administration	Theoric Speech; practice	1

**UNIT II.- The Tariff Book**

**Success:** Determine the Tariff Code of goods, in relation with International agreements over environment protection and commercial fraud.

**Hours: 20**

THEME	ACTIVITIES	WEEK
2.1 The Harmonized System	Theoric Speech.	2
2.2 The Peruvian Tariff Book	Theoric Speech.	2
2.3 Rulers and techniques over tariff classification	Theoric Speech; practice	2
2.4 Tariff classification of frequently merchandises	- Theoric Speech; - Workshop; - Research and exposition over Technologies and productive process of frequently merchandises	3-6

**UNIT III.- Customs Valuation**

**Success:** Determine the Customs Value of imported merchandises, in application of Value Transaction Method – WTO, filling the "Customs Value Declaration" with complete knowledge of tax and legal responsibilities.

**Hours: 38**

THEME	ACTIVITIES	WEEK
3.1 Customs Valuation: General Facts	Theoric Speech	8
3.2 First Valuation Method: Transaction Value	Theoric Speech; practice	9
3.3 Customs Value Declaration (Form B - DUA)	Cases	10-12
3.4 Especial cases and Subsidiary Valuation Methods	Theoric Speech; practice	13



#### UNIT IV.- Import Taxes and other Charges

**Success:** Calculate the amount of taxes and other charges to paid for importation of merchandises, using benefits established by law.

**Hours: 16**

THEME	ACTIVITIES	WEEK
4.1 Customs Declaration	Practice of filling documents	14-15
4.1 Taxes and other Charges to paid in Imports of merchandises	Theoric Speech; practice	16
4.2 Tributary Benefits	Theoric Speech; practice	17

#### VII. METODOLOGY

- Speech over theoretical and legal aspects, supported by video proyector.
- Workshop in classroom over Tariff Clasification, filling of Customs Value Declaration and calculate tax imports and other charges.
- Two (02) write practice in classroom.
- Two (02) research work (exposition in classroom).

#### VIII. TESTS

Alternative A:

Final Note= (PAR+FIN+PPRA) /3

( Apply Subsidiary test for First or Last test, if PPRA > 07 ).

PPRA = (PRA1+PRA2 +PRA3+TRP) /4

- Practice N° 1: Write. Tariff classification.
- Practice N° 2: Research and exposition: Productive sector.
- First test: Write, Tariff classification
- Practice N° 3: Write. Determinate Customs value.
- Practice N° 4: Research and exposition. Filling of Value Customs Declaration; determination of import taxes.
- Last test. Write. Filling of Value Customs Declaration; determination of import taxes.

#### IX. BIBLIOGRAFY:

1. Legal norms: WTO Agreement over Customs Valuation; Andean Community Valuation Rulers; Peruvian Ruler and Procedure for Customs valuation.
  2. Tariff Book of Peru – Decreto Supremo N° 017-2007-EF.
  3. Main Customs Law and its Ruler.
  4. “Valoración Aduanera” / Julia Inés Sanchez / UE-CAN 2007
  5. Course Brochures made by Instructor.
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