

▶ Department: International Trade	run by ESCOEX International Business School,
▶ Status: Common	Business & Marketing
▶ Credits: 10	
▶ Level 5	
▶ Pre-Requisites: International Trade & Transport	Organiser: Manuel Rivero Ojeda

Overall Aims and Purpose

- Understand and apply the procedures of declaring and settling taxes within the international trade activity.
- Acquire skills in choosing the correct customs regime that is most favourable for the company or business, knowing how to determine the taxable bases and the amount to be paid.

Learning Outcomes

Upon finishing this course students should:

1. Know the legal-fiscal taxes that imports are subject to.
2. Determine the tariff and fiscal tax bases for the settlement of above taxes.
3. Take advantage of benefits of customs tariffs and taxes that different regimes offer in order to take appropriate decisions.

Indicative Content

1. Customs Union: Common Customs Tariff and Common Commercial Policy.
2. Arrival of goods. Entry Summary declaration. Summary Declaration of Temporary Deposits. Presentation of customs declarations. Central immigration desk. Centralised despatch.
3. Authorised Economic Operator
4. Legal-fiscal elements of customs duties. Customs value.
5. Determining elements of customs law
6. Other non tariff duties
7. Customs destinations of goods.
8. Peculiarities in international trade in Canaries: REA and MEA.
9. Indirect tax laws on international trade
10. AIEM on imports
11. Exportation of goods
12. Passive transformation

Assessment Methods

One exam 70%
One coursework comprising 3 parts 30%

Teaching and Learning Strategy

Practical case studies of real companies will be used to achieve the objectives of the module. Students will study them individually or in group. Attendance to class is vital as this module is not at all theoretical

Key Skills Taught

D4: Problem solving skills including identifying, formulating and solving business problems; the ability to create, evaluate and assess a range of options, together with the capacity to apply ideas and knowledge to a range of situations

D5: The ability to self-appraise and reflect on practice including the development of skills associated

1 final exam worth 70%

1 individual written assignment worth 30%, minimum 3000 words

Methodology

A combination of theoretical and practical elements will be used to teach this subject. Throughout the year students will carry out exercises and case studies as well as analysing articles from the current press to stimulate class debates and pupil participation. The practical assessments will endeavour to assess the pupil's ability to handle information and will include the critical analysis of the recommended reading.

200 notional learning hours comprising 112 hours classroom-based and 88 hours tutor-directed student learning.

Basic skills

D1: Communication and presentation skills including audio, oral and written, using a range of methods

D3: Interactive and group skills including team projects and presentations; leadership, team building, influencing and project management skills together with skills of effective listening, negotiating, persuasion and presentation

D4: Problem solving skills including identifying, formulating and solving business problems; the ability to create, evaluate and assess a range of options, together with the capacity to apply ideas and knowledge to a range of situations

D6: The ability to plan and manage learning in terms of time, behaviour, motivation, selfstarting, individual initiative and enterprise

Bibliography

Essential reading

- Harvey S. Rosen (2008): Hacienda Pública (7ª Ed.) Ed. Mc. Graw Hill.
- Stiglitz, J. (2000): La Economía del Sector Público. (3ª Ed.) Ed. Antoni Bosch.
- Francisco Mochon: Economía, Teoría y Política. 6ª edición. McGraw Hill
- Samuelson, Paul y Nordhaus, William (2003): Economía (17ª Ed). Mc Graw Hill.
- De Rus. Ginés (2004): Análisis Coste Beneficio (2ª Ed.) Ed. Ariel.

Recommended Reading:

- Begg, D.; Fisher, S.; Dornbusch, R. y Fernández, A. (2005): Economía (8ª Ed.) Mc Graw Hill.
- Krugman, Paul y Wells, Robin (2006): Introducción a la economía. Microeconomía. Editorial Reverté.
- Mankiw, Gregory (2007): Principios de Economía (4ª Ed.) Ed. Thomson.

Journals:

The Economist, Actualidad Económica. Diarios económicos: Especial Negocios de El País, Expansión, Cinco Días.

Web pages: www.worthpublishers.com/krugmanwellsmicro (página de recursos didácticos sobre economía), www.worldbank.org/ (Banco Mundial), www.bde.es/ (Banco de España), www.ecb.int/ecb/html/index.es.html (Banco Central Europeo), www.ine.es (Instituto Nacional de Estadística), www.gobiernodecanarias.org/istac (Instituto Canario de Estadísticas), www.cincodias.com (Diario económico Cinco Días), www.expansionyempleo.com (Diario económico Expansión), [//europa.eu.int/](http://europa.eu.int/) (portal de la Unión Europea)