

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
SIMON KUZNETS KHARKIV NATIONAL UNIVERSITY OF ECONOMICS

APPROVED

at the meeting of the department
of international trade, customs and financial
technologies

Protocol No. 3 of September 20, 2024

AGREED

Vice-Rector for educational and methodological
work



Karina NEMASHKALO

CUSTOMS RISKS

Program of the course

Field of knowledge

07 "Management and administration"

Specialty

072 "Finance, banking, insurance and stock market"

Study cycle

Second (master's)

Study program

Customs control

Course status

mandatory

Language

english

Developer:

PhD (Economics),
Associate professor

Signed by the CEP

Svitlana ACHKASOVA

Head of the Department
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and financial technologies

Victoriia TYSHCHENKO

Head of study program

Victoriia TYSHCHENKO

Kharkiv
2024

МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ
ХАРКІВСЬКИЙ НАЦІОНАЛЬНИЙ ЕКОНОМІЧНИЙ УНІВЕРСИТЕТ
ІМЕНІ СЕМЕНА КУЗНЕЦЯ

ЗАТВЕРДЖЕНО

на засіданні кафедри
міжнародної торгівлі, митної справи та
фінансових технологій

Протокол № 3 від 20.09.2024 р.

ПОГОДЖЕНО

Проректор з навчально-методичної роботи



Каріна ПЕМАШКАЛО

МИТНІ РИЗИКИ

робоча програма навчальної дисципліни (РПНД)

Галузь знань	07 «Управління і адміністрування»
Спеціальність	072 «Фінанси, банківська справа, страхування та фондовий ринок»
Освітній рівень	другий (магістерський)
Освітня програма	Митний контроль
Статус дисципліни	обов'язкова
Мова викладання, навчання та оцінювання	англійська

Розробник:
к.е.н., доцент

Підписано КЕП

Світлана АЧКАСОВА

Завідувач кафедри
міжнародної торгівлі, митної
справи та фінансових
технологій

Вікторія ТИЩЕНКО

Гарант програми

Вікторія ТИЩЕНКО

Харків
2024

INTRODUCTION

In the context of intensified globalization, growing international trade, and increasing economic interdependence, customs risks have become a crucial element in ensuring both national security and effective state regulation of cross-border commerce.

These risks encompass a broad spectrum of potential violations, including incorrect declarations, misuse of preferential regimes, and illegal movements of restricted goods, all of which may cause substantial financial and reputational damage.

With the rise of digital technologies in customs procedures, new challenges emerge, such as cybersecurity threats, data manipulation, and fraudulent activities that complicate verification and risk management.

The development of the country's foreign economic activity and the foundations of its customs policy affect approaches to customs risk management. Mastering the skills of detecting violations of customs legislation, carrying out a qualified analysis and assessment of customs risks, using various tools for managing them and formulating appropriate customs control measures are important competencies needed by future specialists in the field of customs control.

Familiarity with customs risks in the context of various methods, forms and tools of their prevention, identification, analysis and management allows to ensure a more productive organization of customs control and reduce its selectivity.

Study program of course "Customs risks" compiled in accordance with the educational training program(second) master's degree holders of higher education from the specialty 072"Finance, banking, insurance and stock market".

The purpose of studying the course is the formation of knowledge about the role, functions and meaning of minimization in students of higher education customs risks into the customs security system and the organization of customs control, the ability to perform analysis and evaluation customs risks, as well as their management tools.

The objectives of the course are:

studying the essence of concept "customs risks", "customs security" and "customs risk management" from the point of view of current legislation and approaches of Ukrainian and foreign scientists;

substantiating the functions and tasks of the customs risk system in ensuring the economic and customs security of the country;

consideration of the regulatory framework for the functioning of the customs risk management system;

mastering the tools of analysis and assessment of customs risks, the methodology of development and implementation of customs risk management measures to determine the forms and scope of customs control;

analysis of foreign experience in the use of innovative approaches to customs risk management with determination of the possibility of its implementation at the national level;

formation of a system of theoretical knowledge, applied skills and skills in relation to analysis and management of customs risks.

The object of the educational discipline is customs risks in ensuring customs security and organization of customs control.

The subject of the course is a system of relationships that arise during customs risk management in ensuring customs security and organization of customs control.

The learning outcomes and competences formed by the course are defined in table 1.

Table 1

Learning outcomes and competences formed by the course

Learning outcomes	Competences
LO05	GC2, GC6, GC8, SC5, SC12
LO09	SC9
LO10	SC12
LO16	GC2, GC5, SC12

where, GC2. The ability to communicate in a foreign language.

GC5. The ability to make informed decisions.

GC6. Interpersonal skills.

GC8. The ability to work in an international context.

SC5. The ability to assess the limits of one's own professional competence and improve professional qualifications.

SC9. The ability to develop technical tasks for the design of information systems in the field of finance, banking, insurance and stock market.

SC12. The ability to apply the risk management system in the process of customs clearance of goods to optimize customs control procedures for goods and vehicles

LO05. Communicate freely in a foreign language orally and in writing on professional and scientific issues, present and discuss research results.

LO09. Apply management skills in finance, banking, insurance and stock market.

LO10. Carry out diagnostics and modeling of financial activities of economic entities.

LO16. Manage customs risks and possess methods of minimizing them to prevent violations of customs rules in the process of performing customs formalities

COURSE CONTENT

Content module 1. Content and description of customs risks

Topic 1. Essence, classification and sources of customs risks

1.1. Approaches to the interpretation of the economic essence of the "customs risk" concept and determination of the category functional features

1.2. Areas of customs risk classification

1.3. Factors and sources of customs risk

Topic 2. Customs risks in ensuring the customs security system

2.1. Defining the place and role of customs security in the economic security system of Ukraine

2.2. Peculiarities of using the method of customs risk analysis and management to ensure customs security

2.3. Application of the customs post-audit method as an implementation of international experience

Content module 2. Organization and functioning of the customs risk management system

Topic 3. Customs risk management system

3.1. International approaches to understanding the fundamentals of the customs risk management system

3.2. Stages of formation and implementation of the customs risk management system in Ukraine

3.3. Ukrainian regulatory framework of the customs risk management system

Topic 4. Analysis and assessment of customs risks, development of customs risk management measures to determine the forms and scope of customs control

4.1. Legally enshrined tools for analyzing and assessing customs risks in Ukraine

4.2. Developing risk profiles and identifying risk indicators as part of the profiling process

4.3. Orienting, guidelines for customs officials to analyze, identify and assess risks and random selection as essential methods of risk management system

Topic 5. International approaches and recommendations for customs risk management

4.1. Specifics of customs risk management in the United States of America

4.2. Using the risk management system during customs control in the EU countries

4.3. Experience in customs risk management in the Asia-Pacific region

The list of practical (seminar) classes / laboratory classes by course is given in the table 2.

Table 2

The list of practical / laboratory studies

Name of the topic and / or task	Content
Topic 1.	Determining the product code according to the Ukrainian classification of goods for foreign economic activity to justify the compliance of the data specified in the customs declarations with the risk criteria. Calculation of customs payments using customs payment calculators. Use of online customs payment calculators as a tool to mitigate customs risks of a shortfall in tax revenues to the state budget.
Topic 2.	Compilation of the electronic passport of the risk profile based on real cases of violation of customs legislation. Identifying customs risks and compiling an electronic passport of the risk profile. Development of analytical reference to the risk profile.

Topic 3.	Determine, taking into account the customs regime (import), the specific weight of payments during customs clearance in the sales price, if the duty is calculated at the full and preferential rate. Forming an analytical report as an integral stage of the risk profiling process.
Topic 4.	Role-playing game: "Choosing a Financial Guarantor from the Register of Guarantors of the State Customs Service of Ukraine According to the Role Scheme 'Presenter – Opponent – Reviewer'" Select among available alternatives — including guarantors— from the Guarantor Register of the State Customs Service of Ukraine, focusing on those whose guarantee conditions and operational practices most effectively align with the needs of business entities. The selection should utilize the customs risk management decision support system and incorporate methods for minimizing risks to prevent violations of customs regulations during customs formalities.
Topic 5.	Selection of the best international practice of customs risk management based on a criterion-referenced approach. Analysis of the international experience of Risk Assessment and Targeting Centres in order to identify effective institutional and technological approaches to customs risk management, to carry out a comparative bench learning study of practices that demonstrate high efficiency and adaptability.

The list of self-studies in the course is given in table 3.

Table 3

List of self-studies

Name of the topic and / or task	Content
Topic 1 - 5	Study of lecture material, legislative and regulatory acts
Topic 1-5	Preparation for practical classes
Topic 5	Writing a creative task, presentations to it
Topic 1 - 4	Preparation for laboratory classes, performance of laboratory work
Topic 1 - 5	Preparation for written control work
Topic 1 - 5	Preparation for test tasks

The number of hours of lectures, practical (seminars), laboratory studies and hours of self-study is given in the technological card of the course.

TEACHING METHODS

In the process of teaching the course, in order to acquire certain learning outcomes, to activate the educational process, it is envisaged to use such learning methods as:

Verbal: lecture (Topic 1 - 3), problem lecture (Topic 4 - 5).

In person (demonstration (Topic 1-5)).

Practical (practical work (Topic 1 - 5), laboratory classes (Topic 1 - 4) creative task (Topic 5).

FORMS AND METHODS OF ASSESSMENT

The University uses a 100-point cumulative system for assessing the learning outcomes of students.

Current control is carried out during lectures, practical, laboratory and seminar classes and is aimed at checking the level of readiness of the student to perform a specific job and is evaluated by the amount of points scored:

– for courses with a form of semester control as grading: maximum amount is 100 points; minimum amount required is 60 points.

The final control includes current control and assessment of the student.

Semester control is carried out in the form of a grading.

Final grade by the course defined by:

- for disciplines with a form of grading, the final grade is the amount of all points received during the current control.

During the teaching of the course the following control measures are used:

Current control: test tasks on lecture topics (25 points), written control work (5 points), laboratory works (40 points), creative task and its presentation (30 points).

The game-based task is implemented as Role-playing game: "Choosing a Financial Guarantor from the Register of Guarantors of the State Customs Service of Ukraine According to the Role Scheme 'Presenter – Opponent – Reviewer'".

Semester control: Grading.

More detailed information on the assessment system is provided in technological card of the course.

RECOMMENDED LITERATURE

The main

1. Financial policy of Ukraine in the context of European integration: trends of martial law and post-war revival: monograph / Editors: R. Pukala, V. Tyshchenko / N. Vnukova, O. Kolodiziev , O. Rats etc . - Published by Publishing house of the Bronislaw Markiewicz University of Applied Sciences in Jaroslaw First edition., 2023. - 390 c. URL: <http://www.repository.hneu.edu.ua/handle/123456789/31350>

2. Prokopenko B. Legal foundations of customs risk management in the EU / B. Prokopenko, M. Hryhorchuk, O.Melnyk // Foreign trade: economics, finance, law. 2025. Is/139, 2 (Jun. 2025). P. 25–35.

Additional

3. Тищенко В. Ф. Митні ризики у трансфертному ціноутворенні / В. Ф. Тищенко, О. Є. Найдено, С. А. Ачкасова // Сталий розвиток економіки. – 2025. – №1. – С. 42-48. – Режим доступу: <http://repository.hneu.edu.ua/handle/123456789/35368>

4. Ivanov Yu. Customs and tax aspects of the economic integration of Ukraine into the EU / Yu. Ivanov, V. Tyshchenko, O. Naidenko // Development

management. 2023. – Vol. 21. – No 2. – PP. 20-29. – Access mode : <http://repository.hneu.edu.ua/handle/123456789/32376>

5. Naidenko O. E. Causes of occurrence and ways of combating violations of customs rules / O. E. Naidenko, K. I. Gunko, N. O. Moskalenko // Development Management. - 2024. - Vol. 23. - No. 3. – P. 20-31. – Access mode : <http://repository.hneu.edu.ua/handle/123456789/35875>

Information resources

6. Найдено О., Ачкасова С., Гунько К. Національна стратегія доходів: митні та податкові ризики реалізації // Економіка та суспільство. 2024. №67. <https://doi.org/10.32782/2524-0072/2024-67-70>. – Режим доступу: <http://repository.hneu.edu.ua/handle/123456789/34560>

7. Ачкасова С. Аналіз митних платежів та зовнішньоторговельної структури України / С. Ачкасова, Н. Москаленко, Ю. Головей // Економіка та суспільство. – 2023. – №(56) <https://doi.org/10.32782/2524-0072/2023-56-33>. – Режим доступу: <http://repository.hneu.edu.ua/handle/123456789/30540>

8. Ачкасова С. А. Запобігання митним ризикам у контексті удосконалення митного оформлення при ввезенні товарів на територію України / С. А. Ачкасова, С. Р. Копилова // Міжнародний науковий журнал "Інтернаука". Серія: "Економічні науки". - 2023. - №5. Режим доступу до ресурсу: <https://doi.org/10.25313/2520-2294-2023-5-8876>. – Режим доступу: <http://repository.hneu.edu.ua/handle/123456789/29853>

9. Ачкасова С. А. Реалізація митної політики у контексті інтеграційних трансформацій / С. А. Ачкасова, В. С. Абрамов // Міжнародний науковий журнал "Інтернаука". Серія: "Економічні науки". – 2023. – №6. <https://doi.org/10.25313/2520-2294-2023-6-8880>. – Режим доступу: <http://repository.hneu.edu.ua/handle/123456789/29851>

10. Про затвердження Порядку здійснення аналізу та оцінки ризиків, розроблення і реалізації заходів з управління ризиками для визначення форм та обсягів митного контролю: Наказ Міністерства фінансів України від 31.07.2015 р. № 684 [Електронний ресурс]. – Режим доступу: <https://zakon.rada.gov.ua/laws/show/z1021-15#Text>.

11. Про затвердження Порядку розроблення профілів ризику: Наказ Державної митної служби України від 22.12.2010 р. № 1514 [Електронний ресурс]. – Режим доступу: <https://zakon.rada.gov.ua/rada/show/v1514342-10#Text>.

12. Сайт персональних навчальних систем ХНЕУ ім. С. Кузнеця. Дисципліна «Митні ризики» [Електронний ресурс]. – Режим доступу: <https://pns.hneu.edu.ua/course/view.php?id=10042>.

13. Про внесення змін до Порядку здійснення аналізу та оцінки ризиків, розроблення і реалізації заходів з управління ризиками для визначення форм та обсягів митного контролю: наказ Міністерства фінансів України від 24.06.2024 № 305. – [Електронний ресурс]. – Режим доступу: <https://zakon.rada.gov.ua/laws/show/z0964-24#Text>

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15. Clark R. Open Source Intelligence and Its Application in Customs Enforcement / R. Clark, P. Harris // Journal of Customs and Border Security. 2022. Vol. 10 (3). P. 201–215. . – Access mode : <https://doi.org/10.32782/2310-9653-2025-2.8>.

16. Customs Risk Management Framework (CRMF) https://taxation-customs.ec.europa.eu/customs/customs-risk-management/customs-risk-management-framework-crmf_en

17. Razumei H. Institutional and legal framework of development of customs risk management / H. Razumei // E3S Web of Conferences. – 2023. – № 389. – [Electronic sources]. – Access mode: <https://www.econstor.eu/bitstream/10419/271124/1/Published.pdf>.

18. Regulation (EU) 2021/1077 of the European Parliament and of the Council of 24 June 2021 establishing, as part of the Integrated Border Management Fund, the instrument for financial support for customs control equipment URL: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32021R1077>