University of Gdańsk

Subject card

Subject name and code	Customs Clearance of Cargo, PG_00199708		
Field of study	International Economic Relations		
Date of commencement of studies	October 2026	Academic year of realisation of subject	2027/2028
Education level	Master's studies	Subject group	Obligatory subject group in the field of study Optional subject group Subject group related to scientific research in the field of study
Mode of study	full-time studies	Mode of delivery	at the university
Year of study	2	Language of instruction	Polish
Semester of study	4	ECTS credits	4.0
Learning profile	academic	Assessment form	credit
Conducting unit	Division of Maritime Economy -> Department of Maritime Transport and Seaborne Trade -> Faculty of Economics -> Rector		
Name and surname of lecturer (lecturers)	Subject supervisor	dr hab. Hanna Klimek	
	Teachers		

Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	0.0	15.0	0.0	30.0	0.0	45
	E-learning hours included: 0.0						

Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan	Participation in consultation hours	Self-study	SUM
	Number of study hours	45	0.0	55.0	100

Subject objectives	Presentation of basic issues regarding customs handling of cargo in maritime trade.

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[MSGMU2_W09] has a knowledge of selected areas of the functioning of a modern enterprise in the national and international environment; understands the conditions, principles and consequences of decisions taken in its structures aiming at the development, and the dependencies among enterprises on the international market	The student has in-depth knowledge of the principles of operation of customs law in Poland and the European Union (knows the Polish and EU customs codes), the properties of customs authorities in Poland; knows the types and forms of customs declarations and simplified customs procedures. The student has in-depth knowledge of the functioning of economic entities in the international environment, with particular emphasis on entities participating in international maritime trade, including those who are authorized AEOs. The student discusses doubts with the teacher during the consultation.	[SW4] test/exam - oral or written [SW1] oral statement/ conversation/discussion [SW5] implementation of a problem task
	[MSGMU2_U04] can use the acquired knowledge to formulate and solve complex problems related to the operation of economic entities on the international market, with particular emphasis on the European Union market	The student is able to use simplified customs clearance procedures in practice and is able to determine the origin of goods. The student is able to determine the amount of VAT on import in the tax declaration, knows and is able to prepare the most important documents in the exchange of goods with foreign countries.	[SU1] oral statement/conversation/ discussion [SU2] presentation/project/paper/ report [SU5] implementation of a problem task [SU6] demonstration of practical skills [SU8] observation of student's independent or team work
	[MSGMU2_K06] is ready to independently identify, diagnose and responsibly resolve dilemmas and alternative solutions related to his/her profession and the development of professional achievements	The student is able to determine the origin of imported goods and their customs value, calculate customs duties, VAT and excise tax on import.	[SK1] oral statement/conversation/ discussion [SK2] presentation/project/paper/ report [SK5] implementation of a problem task
	[MSGMU2_W10] has a systematized knowledge of the legal, cultural and financial conditions related to business operations, in particular those of an international nature	The student has in-depth knowledge of customs services for imported goods.	[SW4] test/exam - oral or written
	[MSGMU2_U09] can innovatively solve problems in the field of international economic relations and the functioning of economic entities on the international market, adapting existing or developing new methods and tools	The student correctly uses the rules and standards for customs handling of cargo in port and sea trade, and is able to solve problems related to the import of goods and their customs handling. The student discusses any doubts with the teacher during class.	[SU1] oral statement/conversation/ discussion [SU5] implementation of a problem task [SU6] demonstration of practical skills [SU8] observation of student's independent or team work
	[MSGMU2_U06] can identify types of risks related to international operations of enterprises and correctly determine their consequences and methods of mitigation, with a skilful application of theory, using appropriate research method	The student is able to determine the consequences of incorrect determination of the customs value of goods.	[SU1] oral statement/conversation/ discussion [SU4] test/exam - oral or written

Subject contents	1. The essence and functions of customs law and its place in the legal system of Poland and the European Union. 2. Sources of European and Polish customs law. 3. The Union Customs Code (genesis; taxonomy; basic concepts). 4. Tasks and organizational structure of the Customs and Tax Service. 5. Import of goods into the European Union. 6. Customs declaration. 7. Customs proceedings. 8. Calculation elements in the customs declaration. 9. Authorized Economic Operator (AEO). 10. The institution of free customs zones, with particular emphasis on WOC in sea ports. 11. Cross-border crime.
Prerequisites and co-requisites	Basic knowledge, skills and competences acquired during classes in the subjects Maritime trade transactions and Port economy and policy

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
Project	51.0%	10.0%
Activity in classes	51.0%	20.0%
Completing tasks	51.0%	70.0%

Recommended reading	Basic literature	1. Rozporządzenie Parlamentu Europejskiego i Rady (UE) nr 952/2013 z dnia 9 października 2013 r. ustanawiające unijny kodeks celny (Dz. U. UE. L.2013.269.1) https://eur-lex.europa.eu/legal-content/PL/TXT/PDF/?uri=CELEX:32013R0952&from=PL 2. Ustawa z dnia 19 marca 2004 r. prawo celne (tekst jednolity) http://prawo.sejm.gov.pl/isap.nsf/download.xsp/WDU20040680622/U/D20040622Lj.pdf 3. Ustawa z dnia 22 czerwca 2016 r. o zmianie ustawy - Prawo celne oraz niektórych innych ustaw 4. Ustawa z dnia 11 marca 2004 r. o podatku od towarów i usług (tekst jednolity) 5. Ustawa z dnia 6 grudnia 2008 r. o podatku akcyzowym (tekst jednolity) 6. Rozporządzenie Rady (EWG) nr 2658/87 z dnia 23 lipca 1987 r. w sprawie nomenklatury towarowej i statystycznej oraz w sprawie Wspólnej Taryfy Celnej 7 . H. Klimek, M. Wawrowska, Instytucja wolnych obszarów celnych w polskich portach morskich, "Współczesna Gospodarka", 2017, nr 2 (www.wspolczesnagospodarka.pl) 8. M. Jażdżewska-Gutta, M. Grottel, D. Wach, AEO certification - necessity or privilage for supply chain participants, "Supply Chain Management", 2020, vol. 25, no. 6 (AEO certification - necessity or privilege for supply chain participants | Emerald Insight)
	Supplementary literature	1. M. Grottel, Status AEO - przywilej czy konieczność dla polskich przedsiębiorstw? (w:) Uwarunkowania internacjonalizacji przedsiębiorstw w dobie gospodarki przedsiębiorczej, red. K. Wach, A. Marjański, Wydawnictwo Społecznej Akademii Nauk, Łódź-Warszawa 2018, s. 139-148 2. M. Grottel, Poprawa funkcjonowania unii celnej UE w kontekście postanowień Unijnego Kodeksu Celnego, "International Business and Global Economy" 2017, nr 36, s. 77-89, http:// ekonom.ug.edu.pl/web/download.php?OpenFile=2603
	eResources addresses	
Example issues/ example questions/ tasks being completed	1. Determination of customs duties; 2. Calculation of customs duties, VAT and excise duty on import 3. Origin of the goods 4. Customs value of goods 5. Free zones 6. AEO	
Work placement	Not applicable	

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