



2013

EAST AFRICAN COMMUNITY

Directorate of Customs

Post Graduate

Certificate in

Customs

Administration



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FOREWORD

The East African Community Customs Union came into force in January 2005. In line with the Protocol establishing the Customs Union, the Partner States agreed to co-operate in various fields including the area of training through the establishment of joint training programmes to be implemented under the EAC Secretariat. Training is a key component in institutional capacity building in all the Customs organizations in the region. The training of Customs personnel region-wide on technical and administrative aspects of Customs is aimed at facilitating the sharing of knowledge and information and support the uniform application of international best practices and procedures enhance skills and knowledge, improve operational performance and regional cooperation.

Customs Administrations of the Partner States are economic law enforcement authorities that support the promotion of the EAC region as a trade and investment location and the protection of the regional economy and society from crime and fraud that flow from the cross-border movement of goods and persons. In order to give full effect to this mandate the East African Community has developed this customs training curriculum to enhance the effective implementation of the EAC Customs Union. Approaching training on a regional basis helps to ensure that a similar minimum level of understanding of Customs and trade laws, policies and procedures is achieved by all Partner States' Customs Administrations. .

The dynamic environment in which the East African Community Partner States Customs Administrations operate in requires that this curriculum be reviewed and updated by the Secretariat from time to time.

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1.0 INTRODUCTION

1.1 *Background*

Throughout the world countries are repositioning themselves to face the challenges posed by globalization, international security threat, fast changing technology and the overriding need for economic development. Regional integration is a means of addressing these challenges.

To achieve regional integration, establishment and strengthen of the Customs union as a transitional stage towards the realization of the desired economic integration, the East African Community Partner States has put priority and emphasis on the development of human resources. Appreciating the central role that Customs administrations are poised to play in this process, achieving a high degree of uniformity in the operations of Customs is a critical success factor to the regional goals.

1.2 *The East African Community Vision And Mission*

1.2.1 Vision

The vision of the East African Community is to have a prosperous, competitive, secure and politically united East Africa.

1.2.2 Mission

The mission of the East African Community is to widen and deepen economic, political, social and cultural integration in order to improve the quality of life of the people of East Africa through increased competitiveness, value added production, trade and investment.

1.3 Institutional vision, mission and philosophy

1.3.1 Vision

The vision of the Rwanda Revenue Authority training Institute is:- To become a world class Customs and Tax training Institute

1.3.2 Mission

The Mission of the Rwanda Revenue training Institute is:- To provide quality and professional training in Customs and Tax administration and other relevant courses through a highly motivated and professional trainers while developing and maintaining a knowledge centre for the benefit of Rwanda revenue Authority staff and external customers.

2.0 POST-GRADUATE CERTIFICATE IN CUSTOMS ADMINISTRATION

The main purpose of this program is to impart basic customs competences and skills to newly -recruited officials who will be assigned to work for the first time in the Customs Administrations of the EAC Partner States. The program introduces trainees to the structures, role and functions of Customs Administrations in the EAC, modern customs law, clearance procedures and practices, international conventions and agreements, customs business systems, regional economic groupings and basic management principles. The program is designed to produce graduates equipped with knowledge, working skills and positive attitudes necessary for efficient Customs work and lays a strong foundation for continued career development.

2.1 *Program Philosophy and Justification*

The PGCCA is developed on the basis of the philosophy that deployment of adequately trained, dynamic and professional personnel is necessary for customs to effectively play its role in a dynamic world.

The program is justified on the basis of the following specific objectives:

1. Ensuring that Customs personnel in the region understand, interpret and enforce the law uniformly as well as facilitate trade.
2. Standardizing regional training for Customs
3. Facilitating regional economic integration
4. Increasing efficiency and effectiveness in Customs Administrations
5. Creating a professional cadre of Customs officers
6. Providing a regional framework for continuous learning and capacity building
7. Enhancing collection of revenue

2.2 *Program Overall goals*

The overall objective of the PGDCA is to provide a solid foundation of knowledge skills in customs that enable a graduate to work in the field. The curriculum is an important part of the broader EAC Capacity building Strategy.

2.3 *Expected Learning Outcomes*

At the end of the course, trainees will be able to:

1. Interpret and apply Customs law and international conventions
2. Identify and use sources of customs procedures
3. Outline reforms and modernization initiatives in Customs
4. Carryout research, analyse and present research information
5. Exhibit strong Customs business orientation and knowledge in international trade
6. Apply ethical management with well-developed communication and interpersonal skills at the workplace.
7. Oversee an office, make decisions on technical and administrative matters
8. Contribute input in trade negotiations
9. Write Customs procedures/instructions
10. Deliver quality service to clients

2.4 *Admission Requirements*

To be admitted to the Post-graduate certificate program, a trainee must hold a bachelor degree or any other equivalent qualification from a recognised institution.

2.5 *Mode of Delivery*

Delivery of the PGCCA shall be through lectures, seminars, practical sessions and field attachments; in the context of the learner centred approach. The specific delivery modes are prescribed under each module.

2.6 *Assessment*

2.6.1 **Assessment Procedures**

Assessment will be in two categories: Continuous Assessment and End of Semester/Module Examination.

2.6.1.1 Continuous Assessment

These will involve assessment conducted before the End of Semester/ Module examination.

2.6.1.2 End of Semester Examination

This kind of assessment will be conducted at the end of semester and modules.

2.6.2 Methods of Assessment

Various assessment methods will be used:

2.6.2.1 Assignments:

These will be given to trainees to do as individuals or in groups.

2.6.2.2 Classroom tests:

These will be used to measure the knowledge and understanding of trainees on a given phenomenon in written form.

2.6.2.3 Competence tests:

These will be used to measure the practical ability of officers through doing of a particular task.

2.6.2.4 Final examinations will be given at the end of the course.

These will be written under the supervision of invigilators.

2.6.2.5 Field Report

Trainees will be required to write a field assessment report at the end of the field attachment in accordance with the institutional requirements.

2.7 Grading

Marks for the coursework, research project and final examinations will be awarded out of 100 per cent. The marks obtained by trainees will be graded as follows:

Score range	Grade	Description
80 – 100	A	Distinction
65 – 79	B	Credit
50 – 64	C	Pass
0 – 49	F	Failure

2.8 Graduation Requirements

The PGCCA shall be awarded to a trainee who has successfully completed the program and satisfied all the graduation requirements of the respective training institution.

2.9 Program Load

2.9.1 Overall Program Load

The PGCCA is made up of 10 modules which are spread across two semesters of 17 weeks each, two weeks being for examinations. The program requires a minimum of 120 credits.

TABLE1: PROGRAM STRUCTURE

SEMESTER	MODULE	MINIMUM CREDITS
1	ETCC09101: Introduction to Customs	10
	ETC09102: Customs Revenue Management: <i>HS and valuation</i>	14
	ETC 09103: Customs Revenue Management: <i>Customs Systems</i>	12
	ETC09104: Principles of Accounting	10
	ETC09105: Field Attachment	16

2	ETC09206: Customs Revenue Management: <i>Clearance Procedures</i>	12
	ETC09207: Enforcement/Compliance Management	10
	ETC09208: Trade Management: <i>EAC Trade Policy and investment schemes</i>	12
	ETC09209: Trade Management: <i>Freight Forwarding and Logistics</i>	12
	ETC09210: Management and Policy	10
Total		120

Note 1 Credit = 10 Hours of Learning

TABLE 2: WEEKLY SCHEME OF STUDY

MODULE CODE	MODULE NAME	CLASSIFICATION	IL	S	P	AS	TOTAL
ETCC09101	Introduction to Customs	Core	3	2		2	7
ETCC09102	Customs Revenue Management: <i>HS and valuation</i>	Core	4	2	2	4	12
ETCC09103	Customs Revenue Management: <i>Customs Systems</i>	Core	1	2	6	2	11
ETCC09104	Principles of Accounting	Supporting	2	2		3	7
ETCC09105	Field Attachment	Core			40		40
ETCC09206	Customs Revenue Management: <i>Clearance Procedures</i>	Core	4	2		4	8
ETCC09207	Enforcement/Compliance Management	Core	4	2	2	4	12

	ETC09208: Trade Management: <i>EAC Trade Policy and investment schemes</i>	Core	4	2		2	8
	ETC09209: Trade Management: <i>Freight Forwarding and Logistics</i>	Core	4	2	2	2	10
	ETC09210: Management and Policy	Supporting	3	2	2	2	7

Key: IL – Interactive Lecture; T - Tutorial; P - Practical; AS - Assigned Study

2.10 *Module Coding*

Codes have been constructed by combination of letters and numbers.

The letters and numbers are as follows:

E: abbreviates the East African Community

T/K/U/R/B: abbreviates the name of the partner state, e.g. R: for Rwanda

The first C: stands for Customs

The second C: stands for Certificate

The first two digits (09) indicate Post-graduate

The third digit describes the semester in which the module is delivered

The last two digits stand for serial number of module

For example “Introduction to Customs”, which is delivered in semester I, in Rwanda will be coded as “ERCC 09101”

2.11 *Program Duration*

The duration of program shall be a minimum of one academic year or one year full-time-equivalent completed in not more than two calendar years.

2.12 Detailed Module Description

ETCC 09101: INTRODUCTION TO CUSTOMS (10 Credits)

Module Description

Background information about Customs, its evolution and affiliates is very important for newly recruited Customs officials. It provides the foundation for understanding the principal roles and Customs operations. The evolution of Customs is evidence of how Customs has remained a dynamic institution able to cope with challenges in the national and global environments. This Module aims at enabling the trainees appreciate the history and development of Customs as a function. The Module covers, the evolution of Customs, Customs control tools, role of Customs and Customs institutions. It provides trainees with knowledge on history, development and structures of Customs related institutions. It also provides trainees with a thorough grounding of Customs law.

Learning Outcomes

At the end of this Module trainees should be able to:

1. Define Customs
2. Outline the development of Customs
3. Outline the role of Customs
4. Identify the various institutions related to Customs
5. Identify and correctly apply Customs law

Learning Units in this module:

1.1 Evolution of Customs

- 1.1.1 History of Customs
- 1.1.2 Development of Customs as a function
- 1.1.3 Development of Customs as an institution

1.2 Role of Customs

- 1.2.1 An overview of roles of Customs
- 1.2.2 Emerging trends in Customs

1.3 Customs Institutions

- 1.3.1 World Trade Organisation, World Customs Organisation
- 1.3.2 The structure of and administration in the EAC Customs
- 1.3.3 The structure of national Customs Administration

1.4 Customs Laws

- 1.4.1 General layout of the East African Community Customs Management Act, 2004
- 1.4.2 Interpretation and application of the East African Community Customs Management Act, 2004
- 1.4.3 East African Community Customs Regulations 2006
- 1.4.4 Other Customs related legislations.

Delivery Mode

The module will be delivered through a series of lectures and seminars. Students will be required to attend lectures and associated seminars that will be guided by instructors. Questions and practical assignments to guide the seminars will be made available to the students in due course.

Delivery:

Lectures 60 hours

Seminars 30 hours

Delivery Requirements

White board, flip chart, computer, LCD, permanent and non-permanent markers, writing pads, handouts and end of module test papers

Module Evaluation

Coursework 40 marks

Examination 60 marks

References:

1. Customs Cooperation Council, ATA Handbook: Customs Convention on the ATA Carnet for the Contemporary Admission of Goods, Customs Cooperation Council, Brussels
2. East African Community, Common External Tarrif, East African Community, Arusha
3. Dewulf, Luc et. al (2005), Customs Modernization Handbook, World Bank Publication
4. Customs Cooperation Council, Customs Technique: Compendium of Recommendations, Resolutions and norms, glossary, Customs Cooperation Council, Brussels
5. Customs Cooperation Council, Customs Valuation, Customs Cooperation Council, Brussels
6. Baker, T. (2002), Dealing with Customs: Administration appeals, disputes and investigations, Reed Elsevier, London
7. Michael, L.(2002), Guide to Community legislation, Bruylant, Brussels

**ETCC 09102: CUSTOMS REVENUE MANAGEMENT: HS AND VALUATION
(14 Credits)**

Module Description

Revenue collections, clearance of internationally traded goods, as well as trade facilitation are core functions of Customs Administrations. However, in developing countries revenue collected by Customs authorities still represents a high percentage of national budgets. This Module therefore introduces trainees to the role and functions of Customs Administrations, specifically as concerns revenue collection and trade facilitation.

The module exposes trainees to classification of goods, valuation and origin of goods and Customs business systems. It provides trainees with knowledge and skills to effectively and efficiently carry out Customs revenue management.

Learning Outcomes

At the end of this Module, trainees shall be able to:

1. Compute Customs duties and taxes
2. Interpret and apply the principles and rules of tariff classification
3. Interpret and apply WTO valuation principles and procedures
4. Interpret and apply tax exemption regimes
5. Apply computer packages in the clearance of goods in Customs
6. Examine Customs documents and goods

Learning Units in this module:

2.1 Harmonised System

- 2.2.1 Evolution of Nomenclature
- 2.2.2 Reason for Classification of goods
- 2.2.3 Uses of the HS

2.2 Structure of Harmonized System

- 2.3.1 Sections
- 2.3.2 Chapters
- 2.3.3 Headings

2.3.4 Sub-headings

2.4 Concepts of classification

2.4.1 Principles of Classification

2.4.2 Section Notes

2.4.3 Chapter notes

2.4.4 Sub-heading Notes

2.4.5 Application of Notes

2.4.6 Sample analysis for tariff ruling

2.5 East African Community Common External Tariff

2.5.1 Structure of CET

2.5.2 The underlying principles of the CET

2.6 Customs Valuation Agreement

2.6.1 Historical Background to Valuation:
From the League of Nations to Uruguay
Round of GATT Negotiations
WTO Agreement

2.7 Structure of Customs Valuation Agreement

2.7.1 General provisions

2.7.2 Primary principles and objectives

2.7.3 Special treatment for the developing Countries

2.7.5 Generally accepted accounting principles

2.7.6 Institutions for handling valuation issues

2.8 Methods of Valuation

2.8.1 Methods of Valuation [Articles 1 and 8]

2.9 Origin and tariff preferences

2.9.1 Basic origin principles

2.9.2 Preferential regimes

Delivery Mode

The module will be delivered through a series of lectures and seminars. Students will be required to attend lectures and associated seminars that will be guided by instructors. Questions and practical assignments to guide the seminars will be made available to the students in due course.

Delivery:

Lectures 60 hours

Seminars 30 hours

Delivery Requirements

White board, flip chart, computer, LCD, permanent and non-permanent markers, writing pads, handouts and end of module test papers

Module Evaluation

Coursework 40 marks

Examination 60 marks

References:

1. Asakura, H. (2003) "The World History of the Customs and Tariffs", WCO Publications Departments, Brussels.
2. EAC-Customs Union, (2007) Common External Tariff Hand Book, EAC Customs Union Secretariat.
3. Lux, M, (2002) Guide to Community Customs Legislation. Bruylant, Brussels.
4. WCO, (2002) Harmonized System, Explanatory Notes, Volumes 1 to 3, Customs Cooperation Council, Brussels
5. East African Community (2010), A guide to the Customs Valuation of Imported Goods in the East African Community, EAC Secretariat
6. East African Community (2004), Customs Management Act, EAC Secretariat

7. Keen, Michael (2003), *Changing Customs: Challenges and Strategic for Reform of Customs Administrations*. International Monetary Fund
8. Luc de Wulf, Jose' B. Sokol (eds.) (2004), *Customs Modernization hand book*, World Bank, Washington DC
9. Rege, V. (2002), *Customs Valuation and customs Reform*, in B. Hoekman, A. Mattoo and P. English (eds.) *Development, Trade and the WTO: A Handbook*, The World Bank, Washington D.C
10. Rosenow, S. And B.J. O'shea (2010), *A Handbook on the WTO Customs Valuation Agreement*, Cambridge University Press, Cambridge
11. WCO, (2002), *Brief Guide to the Valuation Agreement*, (4th edition), Brussels
12. WCO, (2008), *Customs Valuation Compendium*, Brussels

**ETCC 09103: CUSTOMS REVENUE MANAGEMENT: CUSTOMS SYSTEMS
(14 Credits)**

Module Description

In recent years the focus of reforms in Customs has included automation of customs administration processes. This module aims at making the trainees hands on in the application of the various customs business systems.

Learning Outcomes

At the end of the module, the trainees will be able to:

- Process information through the ASYCUDA ++ system
- Process information through the SIMBA system

4.1 ASYCUDA ++

4.1.1 Background	5 lessons - 10 hrs
4.1.2 Structure of the system	5 lessons - 10 hrs
4.1.3 Application of ASSYCUDA ++	20 lessons - 40 hrs

4.2 SIMBA

4.2.1 Tradex	10 lessons - 20 hrs
4.2.2 Orbus	5 lessons - 10 hrs
4.2.3 Paybox	7 lessons - 15 hrs
4.2.4 Leuk	7 lessons - 15 hrs

Delivery Mode

The module will be delivered through a series of lectures and seminars. Students will be required to attend lectures and associated seminars that will be guided by instructors. Questions and practical assignments to guide the seminars will be made available to the students in due course.

Delivery:

Lectures 30 hours
Seminars 60 hours

Delivery Requirements

White board, flip chart, computer, LCD, permanent and non-permanent markers, writing pads, handouts and end of module test papers

Module Evaluation

Coursework 40 marks
Examination 60 marks

ETCC 09104: PRINCIPLES OF ACCOUNTING

Module Description

The Module aims at providing students with a foundation in accounting concepts and principles as the basis for applying customs and taxation principles. In this module trainees will learn the accounting treatment of elements of financial statements as well as the use of accounting principles in preparation of financial statements.

Learning Outcomes

At the end of the Module, students will be able to:

- Explain key concepts in accounting
- Prepare cash books, perform reconciliations and prepare books of primary entry and apply the double entry system to prepare ledger accounts
- Perform end-of year procedures
- Explain the nature and role of accounting standards including the International Financial Reporting Standards (IFRS)
- Apply selected IFRSs in preparing Financial Statements

Learning Units for the Module:

9.1: Nature and Scope of Accounting

- 9.1.1 Basic accounting concepts, principles and conventions
- 9.1.2 The accounting equation
- 9.1.3 The accounting cycle
- 9.1.4 Books of original entry
- 9.1.5 Cash book and the double entry system

9.2: Bank Transactions, General Ledger and Trial Balance

- 9.2.1 Double Column Cash Book
- 9.2.2 Bank Reconciliation
- 9.2.3 Subsidiary ledgers
- 9.2.4 The General Ledger
- 9.2.5 The Trial balance

9.3: Introduction to Accounting Standards and the IASB Conceptual Framework

- 9.3.1 Nature and Role of Accounting Standards
- 9.3.2 International Financial Reporting Standards (IFRS)
- 9.3.3 Nature, purpose and status of the IASB Conceptual Framework
- 9.3.4 General Purpose Financial Reporting and its Objectives
- 9.3.5 Users of Financial Statements and their information needs
- 9.3.6 Qualitative Characteristics of Useful Financial information
- 9.3.7 Elements of Financial Statements: Definitions and Recognition Criteria
- 9.3.8 Measurement Concepts

9.4: End of year Procedures and Presentation of Financial Statements

- 9.4.1 Depreciation: methods
- 9.4.2 Accruals and prepayments
- 9.4.3 The adjusted trial balance
- 9.4.4 Identification and recording of assets, liabilities, revenue and expense items
- 9.4.5 Components of financial statements
- 9.4.6 General Considerations in presentation of financial statements
- 9.4.7 Fair presentation and compliance with IFRS
- 9.4.8 Function, structure and content of each component of financial Statements
- 9.4.9 Preparation of financial statements

9.5: Accounting for Non-current Assets and liabilities (Overview of accounting standards)

9.5.1 IAS 16: Property, Plant and Equipment

9.5.2 IAS 38: Intangible Assets

9.5.3 IAS 40: Investment Property

9.5.4 IAS 37: Provisions, contingent liabilities and assets

9.6: Revenue Recognition and Reporting of performance (overview of applicable standards)

9.6.1 IAS 18: Revenue

9.6.2 IAS 11: Construction Contracts

9.6.3 IAS 2: Inventories

9.6.4 IAS 8: Accounting Policies, Changes in Accounting Estimates and Errors

9.7: Accounting for special transactions (an overview)

9.7.1 Hire purchase accounting

9.7.2 IAS 17: Accounting for Leases

Delivery Mode

The modules will be delivered through a series of lectures and seminars. Students will be required to attend lectures and associated seminars that will be guided by instructors. Questions to guide the seminars will be made available to the students in due course.

Delivery:

Lectures 30 hours

Seminars 15 hours

Delivery Requirements

White board, flip chart, computer, LCD, permanent and non-permanent markers, writing pads, handouts and end of module test papers

Module Evaluation

Coursework 40 marks

Examination 60 marks

References

1. Glautier, M. W. E. & B. Underdown (2001), Accounting Theory and Practice 4th ed., Pitman Publishing: England
2. Robert, H.(2008), Accounting: A foundation, South-west Cengage Learning, Australia
3. Meigs, W. B., C. E. Johnson & R. F. Meigs (1999), Accounting: The Basis for Business Decisions 11th ed., McGraw-Hill: USA
4. Randall, H. (1993), Advanced Level Accounting 2nd ed., DP Publications Ltd.: London
5. Wood, Frank (1996), Business Accounting 2 7th ed., Pitman Publishing: London
6. Wood, Frank and Alan Sangster (2002), Business Accounting 1 9th ed., Pearson Education Limited, Essex

ETCC 09105: FIELD ATTACHMENT (16 Credits)

At the end of the first semester all trainees shall undertake Field Work Training at Customs Offices for a period of 4 weeks. Given an 8 Hours working day this amounts to 160 Hrs of Field Work.

The Module Coordinator shall publish detailed guidelines for Field Work.

Assessment

Field Work shall be assessed on the basis of a pre-determined log-book and Field Work Report. Field Work Guidelines shall be provided to trainees beforehand.

ETCC 09206: CUSTOMS REVENUE MANAGEMENT: CLEARANCE PROCEDURES (12 Credits)

Module Description

The Module exposes trainees to Customs clearance procedures. It provides trainees with knowledge and skills to effectively carry out the customs clearance procedures and manage customs revenue management.

Learning Outcomes

At the end of the Module, trainees shall be able to:

2.1 Arrival and report inwards

- 2.1.1 General conditions of arrival
- 2.1.2 Arrival overland, by sea, and by air
- 2.1.3 Boarding and rummaging
- 2.1.4 Carriage coastwise
- 2.1.5 Documentation

2.2 Customs Clearance Procedures

- 2.2.1 Home use
- 2.2.2 Temporary Importation
- 2.2.3 Bond management
- 2.2.4 Bonded warehousing
- 2.2.5 Customs warehouse
- 2.2.6 Transit and Transshipment
- 2.2.7 Exports
- 2.2.8 Tax exemption regimes
- 2.2.9 Post parcel and Courier Services
- 2.2.10 Passenger baggage

2.3 Examinations of documents and goods

- 2.3.1 Examinations techniques
- 2.3.2 Destination inspection procedures
- 2.3.3 Non-intrusive instruments
- 2.3.4 Writing of examination account

Delivery Mode

The module will be delivered through a series of lectures and seminars. Students will be required to attend lectures and associated seminars that will be guided by instructors. Questions and practical assignments to guide the seminars will be made available to the students in due course.

Delivery:

Lectures 60 hours
Seminars 30 hours

Delivery Requirements

White board, flip chart, computer, LCD, permanent and non-permanent markers, writing pads, handouts and end of module test papers

Module Evaluation

Coursework 40 marks
Examination 60 marks

References

1. Lawrence J. Bogard (1983) Customs Laws and Administration, Oceana Publication
2. The East African Community Customs Management Act, 2004, Government Printers
3. The Customs and Excise Management Act, 1977, Government Printers
4. The Excise Ordinance cap 332 , Government Printers
5. WCO, (1989) Customs Conventions on Containers, Brussels

ETCC 09207: ENFORCEMENT / COMPLIANCE MANAGEMENT I (10 Credits)

Module Description

Customs Administrations worldwide have enforcement duties and enforce not only Customs laws but a wide range of other laws. This course exposes trainees to the relevant laws and provides them with the necessary knowledge and skills to interpret and apply them. The course analyses the powers Customs officers should have for them to perform enforcement duties and also covers prohibitions and restrictions

Learning Outcomes

At the end of this Module, trainees shall be able to:

1. Interpret and apply the enforcement provision of the Customs law
2. Identify Customs offences and sanctions
3. Identify and control entry/exit of goods that are prohibited and restricted

Learning Units in this module:

5.1 Customs offences, penalties, forfeiture and seizures

- 5.1.1 Powers of an officer
- 5.1.2 Search procedure, seizure procedure, offence procedure and penalties

5.2 Prohibitions and restrictions

- 5.2.1 Restricted goods
- 5.2.2 Prohibited goods
- 5.2.3 Passenger clearance [theory and practicals]
- 5.2.4 Smuggling

References

1. Customs Cooperation Council, ATA Handbook: Customs Convention on the ATA Carnet for the Contemporary Admission of Goods, Customs Cooperation Council, Brussels
2. East African Community, Common External Tariff, East African Community, Arusha
3. Dewulf, Luc et. al (2005), Customs Modernization Handbook, World Bank Publication
4. Customs Cooperation Council, Customs Technique: Compendium of Recommendations, Resolutions and norms, glossary, Customs Cooperation Council, Brussels

ETCC 09208: TRADE MANAGEMENT: EAC TRADE POLICY AND INVESTMENT SCHEMES

Module Description

This course provides the trainees with necessary knowledge and skills in trade management. It focuses on the EAC trade policy framework, institutional framework, programmes, the EAC Treaty and its annexes including other EAC laws. It also covers the international trade process, freight and forwarding logistics.

Learning Outcomes

At the end of this Module, the trainee shall be able to:

1. Interpret and apply the provisions on regional integration instruments on Customs and trade
2. Describe the international business chain and processes
3. Apply export promotion laws and procedures

Learning Units in this module:

6.1 EAC Trade Policy Framework

- 6.1.1 Vision, mission and objectives
- 6.1.2 Trade policies instruments in EAC
- 6.1.3 Opportunities and challenges

6.2 East African Community

- 6.2.1 Historical background of integration of EAC
- 6.2.2 Overview of former EAC
- 6.2.3 Institutional framework
- 6.2.4 Programs of the EAC
- 6.2.5 EAC Customs Union
- 6.2.6 The EAC Treaty and its annexes
- 6.2.7 Laws of the community
- 6.2.8 Organs and institutions

6.3 Export promotion schemes under EAC

- 6.3.1 Export Processing Zones
- 6.3.2 Duty Remission
- 6.3.3 Duty Draw Back
- 6.3.4 Free ports/ special economic zones
- 6.3.5 Manufacture Under Bond
- 6.3.6 Inward and Outward Processing

ETCC 09209: TRADE MANAGEMENT: FREIGHT FORWARDING AND LOGISTICS (10 Credits)

Module description

This Course aims at providing trainees with insight into the freight forwarding and logistics business, in relation to trade management.

Learning Outcomes

At the end of this Module, the trainees shall be able to:

- Describe the international business chain and process
- identify and apply the banking, shipping and customs documents
- Apply the principles of packaging, marking and labelling

Learning units

7.1 The International Trade Process

7.1.1 Persons involved in international trade

7.1.2 Main steps in international trade transactions

7.1.3 Incoterms

7.1.5 Forms of payment

7.1.6 Remittances and settlements

7.2 Scope of Freight Forwarding Services

7.2.1 Introduction to Freight Forwarding services

7.2.2 Relation to shipping industry

7.2.3 Importance (Role) of Freight Forwarding services in International trade

7.2.4 Services on behalf of the consignor (exporter)

7.2.5 On behalf of the consignee (importer)

7.2.6 Other services

7.2.7 Special cargoes

7.3 Documentation

7.3.1 Types of Bank documents and their usage

7.3.1.1 Import Declaration Form (IDF) for case of Tanzania

7.3.1.2 Bank Bill

7.3.1.3 Letter of credit

7.3.2 Types of shipping and Customs documents and their usage

7.3.2.1 Standard shipping order

7.3.2.2 Mate's receipt

7.3.2.3 Bill of lading

7.3.2.4 Manifest (Cargo and freight)

7.3.2.5 Sea way bill

7.3.2.6 Charter party

7.3.2.7 Delivery orders

7.3.2.8 Airway bill

7.3.2.9 House airway bill / House bill of lading – (Consolidation bill of ladings)

7.4 Packaging and consolidation

7.4.1 Marking and labelling

7.4.2 Packaging and packing

7.5 Rights, Duties and Responsibilities of a Freight Forwarder

7.5.1 Legal Status of a Freight forwarder (Common law countries vs Civil law countries)

7.5.2 Standard Trading Conditions (Definition, forwarder acting as an agent, forwarder acting as a principal)

7.5.3 International conventions (Definition, cargo shipped by sea, cargo shipped by air)

Delivery Mode

The module will be delivered through a series of lectures and seminars. Students will be required to attend lectures and associated seminars that will be guided by instructors. Questions and practical assignments to guide the seminars will be made available to the students in due course.

Delivery:

Lectures 60 hours
Seminars 30 hours

Delivery Requirements

White board, flip chart, computer, LCD, permanent and non-permanent markers, writing pads, handouts and end of module test papers

Module Evaluation

Coursework 40 marks
Examination 60 marks

References

1. Economic and Social Commission for Asia and Pacific – MANUAL ON FREIGHT FORWARDING United Nations 1990
2. Branch, A.E. (1986), “Elements of Port Operations and Management”
3. Branch, A.E. (19869, “Elements of Shipping”, 6th Edition
4. Freight Professionals, (2000), Logistic Approach for Forwarders, BIFA, London
5. ILT, (2000), Improving Freight Transport and Warehousing Operations, FOCUS, London
6. ILT, (2001), Warehousing Management. New York Express Press
7. IQM,(2001)How to Improve your Freight Transport and Warehousing Operations, London
8. Ocean Editorial Board (1997) Customs Laws and Administration, Ocean Publications

ETCC 09109: PRINCIPLES OF ACCOUNTING

Module Description

The Module aims at providing students with a foundation in accounting concepts and principles as the basis for applying customs and taxation principles. In this module trainees will learn the accounting treatment of elements of financial statements as well as the use of accounting principles in preparation of financial statements.

Learning Outcomes

At the end of the Module, students will be able to:

- Explain key concepts in accounting
- Prepare cash books, perform reconciliations and prepare books of primary entry and apply the double entry system to prepare ledger accounts
- Perform end-of year procedures
- Explain the nature and role of accounting standards including the International Financial Reporting Standards (IFRS)
- Apply selected IFRSs in preparing Financial Statements

Learning Units for the Module:

9.1: Nature and Scope of Accounting

- 9.1.1 Basic accounting concepts, principles and conventions
- 9.1.2 The accounting equation
- 9.1.3 The accounting cycle
- 9.1.4 Books of original entry
- 9.1.5 Cash book and the double entry system

9.2: Bank Transactions, General Ledger and Trial Balance

- 9.2.1 Double Column Cash Book
- 9.2.2 Bank Reconciliation
- 9.2.3 Subsidiary ledgers
- 9.2.4 The General Ledger
- 9.2.5 The Trial balance

9.3: Introduction to Accounting Standards and the IASB Conceptual Framework

- 9.3.1 Nature and Role of Accounting Standards
- 9.3.2 International Financial Reporting Standards (IFRS)
- 9.3.3 Nature, purpose and status of the IASB Conceptual Framework
- 9.3.4 General Purpose Financial Reporting and its Objectives
- 9.3.5 Users of Financial Statements and their information needs
- 9.3.6 Qualitative Characteristics of Useful Financial information
- 9.3.7 Elements of Financial Statements: Definitions and Recognition Criteria
- 9.3.8 Measurement Concepts

9.4: End of year Procedures and Presentation of Financial Statements

- 9.4.1 Depreciation: methods
- 9.4.2 Accruals and prepayments
- 9.4.3 The adjusted trial balance
- 9.4.4 Identification and recording of assets, liabilities, revenue and expense items
- 9.4.5 Components of financial statements
- 9.4.6 General Considerations in presentation of financial statements
- 9.4.7 Fair presentation and compliance with IFRS
- 9.4.8 Function, structure and content of each component of financial Statements
- 9.4.9 Preparation of financial statements

9.5: Accounting for Non-current Assets and liabilities (Overview of accounting standards)

- 9.5.1 IAS 16: Property, Plant and Equipment
- 9.5.2 IAS 38: Intangible Assets
- 9.5.3 IAS 40: Investment Property
- 9.5.4 IAS 37: Provisions, contingent liabilities and assets

9.6: Revenue Recognition and Reporting of performance (overview of applicable standards)

- 9.6.1 IAS 18: Revenue
- 9.6.2 IAS 11: Construction Contracts
- 9.6.3 IAS 2: Inventories
- 9.6.4 IAS 8: Accounting Policies, Changes in Accounting Estimates and Errors

9.7: Accounting for special transactions (an overview)

9.7.1 Hire purchase accounting

9.7.2 IAS 17: Accounting for Leases

Delivery Mode

The modules will be delivered through a series of lectures and seminars. Students will be required to attend lectures and associated seminars that will be guided by instructors. Questions to guide the seminars will be made available to the students in due course.

Delivery:

Lectures 30 hours

Seminars 15 hours

Delivery Requirements

White board, flip chart, computer, LCD, permanent and non-permanent markers, writing pads, handouts and end of module test papers

Module Evaluation

Coursework 40 marks

Examination 60 marks

References

7. Glautier, M. W. E. & B. Underdown (2001), Accounting Theory and Practice 4th ed., Pitman Publishing: England
8. Robert, H.(2008), Accounting: A foundation, South-west Cengage Learning, Australia
9. Meigs, W. B., C. E. Johnson & R. F. Meigs (1999), Accounting: The Basis for Business Decisions 11th ed., McGraw-Hill: USA
10. Randall, H. (1993), Advanced Level Accounting 2nd ed., DP Publications Ltd.: London
11. Wood, Frank (1996), Business Accounting 2 7th ed., Pitman Publishing: London
12. Wood, Frank and Alan Sangster (2002), Business Accounting 1 9th ed., Pearson Education Limited, Essex

ETCC 09210: MANAGEMENT AND POLICY I (10 Credits)

Module Description

This Module covers communication skills, personal skills, interpersonal skills, customer care, ethics and integrity, health and safety at work, team work, report writing skills and risk and decision making in Customs.

Learning Outcomes

At the end of this module, trainees shall be able to:

1. Make timely response to enquiries, queries and appeals of stakeholders
2. Deal with clients in a professional manner
3. Build profitable relationship with clients
4. Express Customs closeness to its clients and stakeholders
5. Apply health and safety procedures at the workplace
6. Apply integrity principles at work
7. Work with others as a team
8. Write good reports
9. Apply modern information technologies in the transaction of business
10. Communicate effectively within, with clients and stakeholders

Learning Units in this module:

5.1 Communication skills

- 5.1.1 The communication process
- 5.1.2 Effective communication
- 5.1.3 Report writing and presentation skills

5.2 Stress management

5.3 Health and safety procedures at the workplace

5.4 HIV/AIDS in the workplace

5.5 Ethics and integrity at the workplace

5.6 Effective time management

5.7 Team work

5.8 Customer Care

- 5.8.1 Terms used in customer care (internal external customers)
- 5.8.2 General principles of customer service

- 5.8.3 Handling customer complaints
- 5.8.4 Image building
- 5.8.5 Customer satisfaction and relationship management

- 5.9 Functional computer skills
 - 5.10 Risk and decision making in Customs
- 5.2 Languages - as per business need

Delivery Mode

The module will be delivered through a series of lectures and seminars. Students will be required to attend lectures and associated seminars that will be guided by instructors. Questions and practical assignments to guide the seminars will be made available to the students in due course.

Delivery:

- Lectures 45 hours
- Seminars 15 hours

Delivery Requirements

White board, flip chart, computer, LCD, permanent and non-permanent markers, writing pads, handouts and end of module test papers

Module Evaluation

- Coursework 40 marks
- Examination 60 marks

References

1. Angelina, Boden, (2001), Handling Complaints, New York Express Press
2. David Alexander and Charles (2001), Customer Relationship Management, New York Express Press
3. Clive Bonny, (2000), Business Writing, 2nd Edition, New York Express Press
4. Patrick Forsyth, (2000), Starting in Management. New York Express Press
5. Tony Newby and Sean McManus, (2000), Customer Service, London