PRACTICAL TASKS AND METHODICAL RECOMMENDATIONS FOR THE TOPIC 3

Task 3.1

In Ukraine it was import a batch of goods "Tea, flavored or unflavored: green tea (unfermented), in primary packaging, net weight not more than 3 kg: - in disposable filter bags" with a contract value of 1,000 euros, NBU exchange rate=38, is imported into Ukraine from India. 4827. Insurance amount - 5% of the purchase price; full duty rate - 10%, VAT = 20%. Determine the specific weight of customs clearance payments in the sales price, if the duty is calculated at the full rate.

Methodical recommendations for the topic 3.1

Before performing calculations, it is necessary to identify all essential elements that influence the customs value of the goods - the contract (invoice) value in foreign currency, the official exchange rate of the National Bank of Ukraine, the insurance amount, and the rates of import duty and VAT.

Determining the customs value of the goods.

The customs value is calculated by converting the contract value into national currency and adding all additional costs that arise before crossing the border of Ukraine (for example, insurance or transportation). This value forms the basis for calculating customs payments.

Calculation of the import duty.

The import duty is determined as a percentage of the customs value according to the applicable customs tariff. If the task states that the duty is calculated at the full rate, the basic rate of the tariff is used without any benefits or reductions.

Determination of the VAT base.

VAT is calculated based on the total amount, which includes the customs value of the goods plus the amount of import duty. This ensures that VAT covers the full customs value of the goods entering the domestic market.

Calculation of the total amount of customs payments.

The total customs payments include the import duty and the VAT. This amount represents all mandatory financial obligations that arise when importing goods into Ukraine.

Calculation of the specific weight of customs payments in the sales price.

The specific weight (share) of customs payments is determined as the ratio of all expenses related to customs clearance (insurance, duty, and VAT) to the total purchase price of the goods in national currency. The result is expressed as a percentage, showing what portion of the value of the imported goods is made up of customs-related expenses.

Interpretation of the result.

The obtained indicator allows assessing the fiscal burden on the importer and understanding how customs payments affect the final price of the goods sold in Ukraine.

When completing such tasks, it is important to carefully analyze the conditions of the problem, clearly distinguish between the concepts of contract value, customs value, and VAT base, and consistently perform all stages of calculation in the proper order. This approach ensures accuracy in determining the economic impact of customs payments on the cost structure of imported goods.

Task 3.2

A company imports a batch of goods – electronic components from China. The customs value is €20,000. It is known that a similar importer previously had violations related to the incorrect declaration of the UCC FEA code. Determine which risks may be detected by the risk management system (RMS), what level of risk (high / medium / low) should be established, and which forms of customs

control (inspection, document verification, laboratory expertise, etc.) are appropriate to apply. Justify your choice and indicate how the results of control would affect further customs clearance of the shipment.

Methodical recommendations for the topic 3.2

Analyze potential areas of non-compliance, including incorrect classification or undervaluation, and refer to official customs risk indicators when defining possible scenarios. Use logical reasoning to justify the chosen level of risk and describe how RMS processes historical and transactional data to generate alerts. Explain how the outcomes of customs control influence subsequent clearance procedures and administrative decisions.

Task 3.3

Choose one direction of foreign economic activity (for example, import of textiles, export of grain, transit of machinery).

Develop a simplified risk profile that includes:

detection criteria (country of origin, sender, type of goods, frequency of violations);

risk indicators (value lower than market, absence of certificates, discrepancy in weight, etc.);

recommended actions of the customs officer (document verification, request for supporting data, customs inspection).

Explain how this risk profile will help to increase the effectiveness of customs control.

Methodical recommendations for the topic 3.3

Before starting the task, it is necessary to select a specific direction of foreign economic activity import, export, or transit and to justify this choice

based on the type of goods, trade geography, and market specifics. The next step involves identifying the potential risk areas that may arise in such operations. When developing the simplified risk profile, special attention should be given to determining the detection criteria that form the basis for identifying potential violations. These criteria may include the country of origin, the sender's or recipient's reliability, the type of goods, and the historical frequency of non-compliance cases.

It is essential to clearly define the risk indicators quantitative or qualitative signals that indicate the likelihood of irregularities. These may involve pricing anomalies, lack of certificates, inconsistencies in product weight or description, or deviations from regular trade patterns.

After identifying indicators, it is important to describe the recommended actions of the customs officer when the profile is activated, explaining how document verification, data requests, or physical inspection can reduce uncertainty and confirm compliance.

Finally, conclusions should demonstrate how the created risk profile improves customs control efficiency by focusing resources on the highest-risk operations, thereby enhancing both preventive control and facilitation of legitimate trade.

Task 3.4

The imported goods are household appliances (refrigerators), the country of origin is Turkey.

The declarant is a new company with no history of foreign economic activity.

Discrepancies between the weight in the invoice and the transport document have been found.

It is necessary to:

determine which risk profiles may be triggered in the system;

establish the level of customs control (green, yellow, red corridor);

describe the further actions of the customs officer.

Draw a conclusion on whether the goods can be released for free circulation without additional checks.

Methodical recommendations for the topic 3.4

Begin this task by analyzing all available data about the shipment — the country of origin, the nature of goods, and the status of the declarant. Since the declarant is a new company without trade history, the system automatically treats such operations as potentially risky. Attention must be paid to the inconsistencies found in the accompanying documentation, as discrepancies between the invoice and transport documents may signal under-declaration, data manipulation, or clerical error.

The methodological approach involves determining which risk profiles are likely to be triggered within the RMS. For example, profiles related to new traders, incorrect classification, or undervaluation might apply. Based on this analysis, it is necessary to establish the appropriate control corridor green for minimal risk, yellow for documentary verification, or red for full inspection. Then, a detailed description of the customs officer's actions should be provided, including verifying the declared data, requesting clarifications, or referring goods for examination. The final stage involves drawing a conclusion on whether the goods can be released into free circulation, considering the results of document verification and the consistency of data across all sources. The reasoning must be clear and demonstrate an understanding of the balance between control measures and trade facilitation.

Task 3.5

Give an example (real or hypothetical) of a situation when: the risk management system worked effectively (a violation was detected); the system did not ensure risk detection (the goods were cleared, but a violation was discovered later).

For each case, determine:

which factors influenced efficiency / inefficiency;

how the RMS algorithms can be improved (profile updating, staff training, use of analytics, etc.).

Prepare a short conclusion (5–7 sentences) regarding the role of the RMS in ensuring customs security.

Methodical recommendations for the topic 3.5

The recommended approach to this task is comparative. First, describe one case in which the RMS successfully detected a violation for instance, undervaluation, smuggling attempt, or falsified certificates and another case where the system failed to identify a risk that later became evident during post-clearance audit.

For each case, identify the determining factors of efficiency or inefficiency. These may include the accuracy of risk indicators, data completeness, timeliness of updates, and the experience of customs officers using the system.

After comparison, develop a set of proposals to improve the RMS algorithms. Such improvements may involve enhancing the database of risk profiles, applying data analytics and machine learning for predictive identification, or improving staff qualifications through targeted training. The final short conclusion should summarize how the RMS contributes to customs security by enabling early detection of threats, optimizing resource allocation, and creating a transparent and analytical decision-making environment within customs administration.

Task 3.6

Analyze a situation in which a company imports a batch of industrial equipment from Germany, while the submitted documents indicate a price lower than the average market value, and determine which specific elements of the risk management system may be used by the customs authority to verify the

accuracy of the declared customs value, taking into account sources of information, the algorithm of risk analysis, and possible managerial decisions based on the results of customs control.

Methodical recommendations for the topic 3.6

At the beginning of this task, it is necessary to clearly understand that the customs value forms the fiscal basis for calculating import duties and VAT; therefore, its verification is a critical component of risk management. The methodological sequence involves identifying which elements of the RMS are used by customs officers when the declared price is significantly lower than the market level.

The analysis should start with the examination of primary documents the contract, invoice, transport documents, and insurance data to determine whether they contain inconsistencies. Then, the RMS procedures for comparing declared values with reference databases, international price catalogues, and historical data of similar imports should be described. It is essential to explain how the system calculates the risk level based on deviations from statistical norms and generates alerts for manual verification. The analysis must conclude with recommendations on possible management decisions such as requesting additional documents, conducting an expert appraisal, or applying post-clearance control and an interpretation of how these actions ensure the legitimacy and transparency of customs valuation.

Task 3.7

Based on the modeling of the process of customs clearance of cargo, trace the full sequence of actions of a customs officer from the moment of automated analysis of the declaration by the risk management system to the decision to apply specific forms of control, paying attention to the interaction of automated risk profiles, information modules, and the professional judgment of

the inspector, and also explain how the balance between automation and the human factor affects the efficiency of customs control.

Methodical recommendations for the topic 3.7

To complete this task, it is important to reconstruct the full process of customs clearance from declaration submission to release of goods, illustrating the stages where the RMS intervenes. The methodological steps include describing how the system automatically analyzes data from the declaration, cross-checks information with databases, and assigns a level of control depending on the risk assessment result.

The explanation should also include the role of the customs officer in interpreting RMS outputs, emphasizing how professional judgment complements automated analysis. The task requires analyzing how the combination of algorithmic assessment and human expertise ensures both accuracy and efficiency.

Finally, it is necessary to reflect on how the interaction between automated tools and human decision-making forms a balanced model of modern customs management that maintains trade facilitation while guaranteeing compliance with customs rules.

Task 3.8

By formulating a hypothetical example of the export by a Ukrainian enterprise of agricultural products to an EU country, describe how the risk management system makes it possible to ensure an appropriate level of control over compliance with export requirements, certification of the origin of goods, and prevention of fraud, as well as demonstrate how risk profiles help to minimize the number of physical inspections without reducing the level of customs security.

Methodical recommendations for the topic 3.8

The methodological approach to this task starts with creating a hypothetical export scenario of agricultural products to the EU. It is essential to analyze the key stages of export control where the RMS contributes to ensuring compliance with international requirements.

The next step involves explaining how the RMS verifies the authenticity of certificates of origin, export licenses, and other supporting documents through data cross-checking and risk profiling. It is necessary to show how system algorithms identify unusual or suspicious patterns, such as repeated declarations with identical parameters or inconsistencies in export values. Particular attention should be paid to demonstrating how risk profiles enable customs authorities to minimize the number of physical inspections without compromising the security of trade flows. The analysis should conclude with an evaluation of how such a system promotes transparency, reduces administrative burden, and enhances trust between customs authorities and exporters.

Task 3.9

Analyze how, in the process of transit of goods through the customs territory of Ukraine, the risk management system contributes to the optimization of customs escort, the detection of potential violations related to non-delivery or route change, and how the results of risk analysis can influence decisions regarding the need for customs inspection, application of guarantees, or initiation of cooperation with the customs authorities of neighboring states.

Methodical recommendations for the topic 3.9

This task requires a comprehensive analysis of how the RMS supports control over goods in transit through Ukraine’s customs territory. The first methodological step is to describe the principles of risk identification for transit shipments — such as high-risk routes, unreliable carriers, or goods frequently subject to smuggling.

The next stage involves examining how automated route-tracking tools and digital data exchanges with other customs administrations help detect deviations, non-delivery, or route alterations in real time.
It is important to justify how the results of such risk analysis influence decisions regarding the need for inspection, imposition of guarantees, or coordination with foreign customs authorities.

The conclusion should demonstrate that effective use of the RMS in transit control not only prevents violations but also facilitates international logistics by ensuring predictable and transparent movement of goods across borders.

Task 3.10

Develop an analytical explanation of how, on the basis of accumulated data on customs rule violations, clearance statistics, and profile reports, the database of risks in the customs system is formed and improved, how the criteria of risk are continuously updated in accordance with changes in international trade and customs legislation, and which managerial decisions are made to ensure flexibility, accuracy, and the preventive nature of customs control.

Methodical recommendations for the topic 3.10

The key methodological focus of this task is to explain the cyclical and analytical nature of the RMS. The task begins with a detailed description of how information from previous inspections, post-clearance audits, and other enforcement activities is collected and integrated into a unified risk database.

Next, attention should be given to explaining how this data is processed and analyzed to identify patterns of non-compliance, determine emerging threats, and develop new risk indicators.

It is important to show how constant feedback ensures that the RMS remains adaptive through regular updates of profiles, revision of thresholds, and incorporation of global trade intelligence.

The analysis must end with an explanation of how managerial decisions based on this system enhance flexibility, accuracy, and the preventive character of customs control, ensuring the system’s alignment with modern international standards and the evolving dynamics of global trade.

Literature:

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