**MAKERERE UNIVERSITY BUSINESS SCHOOL**

**FACULTY OF COMMERCE**

**DEPARTMENT OF AUDITING & TAXATION**

**BACHELOR OF COMMERCE**

**COURSE OUTLINE**

**COURSE TITLE: CUSTOMS & EXCISE DUTY MANAGEMENT**

**COURSE CODE: FIN3109**

**ACADEMIC YEAR: 2024/2025**

**YEAR OF STUDY: THREE**

**SEMESTER: ONE**

**Course description**

The course presents the customs and excise duty management practices that facilitate the international trade activities in order to ensure revenue collection and control at customs points and manufacturing processes of given dutiable products. It entails the study of customs management processes used at the customs points in situations of importation and exportation. The practice of excise duty management is also explained to the details of its instance of administration.

**Course objectives**

1. To enable learners, comprehend the instance of taxation that arises in international trade activities.
2. To enable learners, understand the legal framework that guides customs and excise duty management.
3. To enable learners, understand the processes and documentation embedded in administering customs and excise duties
4. To facilitate learners to acquire computational abilities to determine customs and excise duty charges

**Learning outcomes**

At the end of the course, students should be able to;

* Demonstrate knowledge of the instance of taxation in international trade activities.
* Apply the relevant legal regimes to given customs and excise duty situations
* Identify and prepare the customs documentations that facilitate the different processes
* Demonstrate knowledge and ability to carry through processes at customs points
* Compute the customs or excise duty on given chargeable transactions
* Demonstrate knowledge and ability to carry through the customs licensing procedures
* Demonstrate ability to advise on given customs and excise duty processes

**Course content**

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| No. | Topic | Content | Objective(s) | Timing |
| 1. | Introduction to customs Management | * Taxing international trade activities * Description and scope of customs administration, * Role of customs * Customs laws | * Understand international trade activities * Description of customs management * Explain the roles customs management seeks to play * Understand the structure of customs management systems * Identify the laws that guide customs administration | 13th Aug to 16th Aug  (4 hrs) |
| 2 | Customs administration | * Administration structure, * Powers of customs officers, * licensing customs agents, * Appointment of customs ports and customs areas, * licensing warehouses and inland container deports, * Licensing transit goods and vehicles. | * Explain the customs administration structure & its component officers * Understand the practice of designating customs working areas & warehousing * Understand the practice of licensing transiting goods | 20th Aug to 23rd Aug  (4 hrs) |
| 3 | Customs procedures | * Border operations, * Arrival and departure processes, * Entry examination and delivery of cargo, * Transit and transshipment, * Exportation, * Prohibited and restricted goods. | * Learn the procedures on arrival and departure * Understand the essence & process of examination at entry and delivery of cargo | 27th Aug to 3rd Sept  (6 hrs) |
| 4. | Charging Customs duty | * International commercial terms (Inco terms), * WTO customs valuation agreement, * Customs union tariff structure in East African Community, * Rules of origin, * Rates of duty applied. * Customs duty computation | * Understand tariff classification, import and export rates and valuation methodologies | 6th Sept to 24th sept  (12 hrs) |
|  | Coursework one |  |  |  |
| 5. | Customs securities | * Types of bonds * Procedures for execution of customs bonds. | * Understanding what customs bonds are * Learning the process of enforcing customs bonds | 27th Sept to 1st Oct  (4 hrs) |
| 6. | Warehousing procedures | * Types of warehouses, * Procedure of warehousing goods. | * Understanding the concept of warehousing and the types * Understanding the procedures & documentations for warehousing | 4th Oct to 8th Oct  (4 hrs) |
| 7. | Operations of free trade zones | * Entry of goods | * Understanding the purpose and nature of FTZ * Understanding the procedures involved in bringing goods to the FTZ | 11th Oct  (2 hrs) |
| 8. | Smuggling fraud and customs control of goods | * Forms of smuggling * Controlling smuggling | * Identify and describe forms of Smuggling. * Explaining the economic, legal, and social consequences of smuggling * Analyze Control Measures | 15th Oct  (2 hrs) |
| 9. | Excise duty | * Legal framework of excise duty, * Excisable items, * Requirements for registration, * Computation of excise duty, * Return and collection procedures, and destruction of bad products. | * Understand the legal frame work for excise duty, * Know how excise duty is charged and the rates charged per good or service. | 18th Oct to 1st Nov  (10 hrs) |

**Mode of delivery**

Physical/online Lectures

Group and class discussions

Class presentations

Case studies

Tutorials

**Mode of assessment**

Course work 30%

End of semester examination 70%

**Facilitator/ Lecturer**

Mr. Mukasa Joseph (0782890728)

Ms. Namusobya Zainabu (0703975893)

Ms. Namande Miriam N. (0759784184)

Ms. Ninsiima Charlotte (0707865741)

**Reading lists**

The East African Community Customs Management Act 2004 (as amended to date)

The Excise Duty Act 2014 (as amended to date)