

'Customs clearance and trade compliance in the EU' course Curriculum 2025

| Nr. | Competency | Scope | Lessons | Time |
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| BASICS | | | | |
| 0/21 | Introduction to the course and to customs | You will be not only introduced to the course, but also learn a lot! After taking the module, you should be able to answer these questions: What should a trader consider when planning imports from third countries? What is Union customs law and where it applies? What is customs declaration and how to lodge it with customs? What are customs duties and other tariff and non-tariff requirements for goods transported across customs borders? What are the responsibilities of a trader and a customs broker, and the types of customs representation? | <ol style="list-style-type: none"> 1. Introduction to the course - what you will learn and how you should do that 2. Case study: what does 'customs' mean for a trader 3. Some basic customs concepts and rules | ~1 hr |
| 1/21 | Business understanding of customs | In this module: you will be introduced to customs concepts that have implications for a business' day-to-day operations; there is a mini case study that will help you identify where customs might come up as a relevant topic; you will learn how the customs function interacts with both internal and external stakeholders, forming the heart of a network that will ensure goods move across borders smoothly and compliantly. | <ol style="list-style-type: none"> 1. An introduction to customs 2. What does it mean for businesses? 3. Mini case study 4. Customs roles within businesses | ~1 hr |
| 2a/21 | Supply chain operations | After taking the module, you should: understand what a supply chain is and how it works, who all the players are and the role of customs; be familiar with the general use of Incoterms and the use of these rules for customs purposes; know what logistics and transportation mean and what the cargo-related requirements are for international shipments; what transport documents are used depending on the mode of transport. | <ol style="list-style-type: none"> 1. Supply chain basics 2. Incoterms 3. Logistics and transportation | ~2 hrs |
| 2b/21 | Customs formalities in the supply chain | The main focus of this part of the module is to introduce you when (e.g., pre-declaration requirements before the goods leave the country of exportation), what (e.g., entry summary declaration) and by whom (e.g., shipping company) must be submitted to customs when bringing goods into the customs territory of the Union or taking them out. You will also learn about various customs procedures for which goods can be declared and about the required documents. | <ol style="list-style-type: none"> 1. Some of the main definitions 2. Customs role 3. Customs declaration 4. Customs procedures 5. Import (case study) 6. Export (case study) 7. Customs broker 8. Documents for clearance | ~1 hr |

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| 3/21 | Customs legislation and regulation | In this module, our intention overall is to impart an understanding of customs legislation, which is a very large and complex body of law. At the end of the module, you should understand: how customs law works in the global and the national context, and the hierarchy of law; what is 'hard' and 'soft' law; consequences of violation of customs law; how interpretation of customs law works and what challenges it poses; the role of the Court of Justice of the EU and the national courts; when legal research is required and how to do it. | <ol style="list-style-type: none"> 1. The nature and structure of customs law 2. Researching legal provisions 3. Making an accurate interpretation 4. The importance of case law | ~4 hrs |
| 4/21 | Customs representation | At the end of this module, you should know: what customs representatives (also called customs brokers, customs agents) do and may do, and what requirements apply to their activities; the responsibilities and liabilities of both the representative and the represented person; how to choose the most suitable customs representative for you and establish a successful cooperation; the concepts of primary and secondary documents of customs clearance. | <ol style="list-style-type: none"> 1. Customs representation: <ul style="list-style-type: none"> • definition and requirements of customs representation • types of customs representation • customs representation in importation and exportation processes 2. Customs brokers' management | ~2 hrs |
| TARIFF AND NON-TARIFF MEASURES | | | | |
| 5/21 | Non-tariff regulation (restrictions and prohibitions) | You will be introduced to other than customs regulations that affect customs operations (so-called restrictions and prohibitions), such as health, environmental and security related regulations. You will learn, how to find out what restrictions or prohibitions apply to the goods in your shipment. | <ol style="list-style-type: none"> 1. What are non-tariff regulations? 2. Different regulations, different requirements 3. Sanitary and veterinary regulations, TRACES 4. Marking goods - quality and compliance 5. Controlled goods – managing the supply chain | ~3 hrs |
| 6/21 | VAT related to import and export | In this module, activities are covered required to deal with the Value Added Tax in the context of import and export procedures. At the end of the module, you should know: the principles of VAT and VAT collection in the EU in the context of import and export procedures; how import VAT amount is calculated; the specifics of e-commerce. | <ol style="list-style-type: none"> 1. VAT system and principles; tariffs 2. Import VAT 3. iOSS 4. Export VAT | ~2 hrs |
| 7/21 | Excise related to import and export | We explain what activities are required to be performed when importing or exporting goods for which excise duties apply. | <ol style="list-style-type: none"> 1. Introduction to EU excise general arrangement 2. Import and export of excise goods | ~1 hr |
| 8/21 | Customs duty, debt and its payment | The objective of this module is to give an understanding of how import charges are made up and how their collection is managed; and the legal and practical options for payment, deferral or appeal | <ol style="list-style-type: none"> 1. Introduction 2. Calculation of import charges | ~2 hrs |

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| | | that are open to importers. | <ol style="list-style-type: none"> 3. Law and notification about customs debt 4. Payment options 5. Non-compliance, unpaid debt 6. Enforcement 7. Disputes, appeals | |
| 9/21 | Tariff classification of goods | This module deals with tariff classification of goods on the basis of Harmonized System, the Combined Nomenclature, the Customs Common Tariff and the TARIC. The classification of goods is necessary to apply the correct customs tariff and the appropriate national taxes. | <ol style="list-style-type: none"> 1. Classification of goods for customs purposes 2. Harmonized System (HS) 3. General Interpretative Rules (GIR) 4. WCO Resources for classification 5. Steps in the classification of products 6. Combined Nomenclature (CN) 7. Binding Tariff Information decision (BTI) 8. Resources for the classification in CN 9. Overview of CN | ~10 hrs |
| 10/21 | Value | This module deals with the customs value of the goods and activities required to calculate it correctly. You will learn: what customs valuation is and why it is so important; about the primary method of customs valuation, an algorithm of its application and cases where it is applicable; about the circumstances under which each secondary method is used as well as the mechanisms of their application; what transfer pricing is and how it relates to customs valuation; what customs authorities can check regarding customs valuation post-clearance. | <ol style="list-style-type: none"> 1. Introduction to customs valuation 2. Transaction value method 3. Secondary methods of customs valuation 4. Customs valuation and transfer pricing adjustments 5. Post-import control | ~6 hrs |
| 11/21 | Origin | This module deals with the concept of origin of goods and the basic rules applicable in the various international trade agreements signed by the EU, and also unilateral preferential arrangements. It covers activities required to determine the 'economic nationality' (non-preferential origin) and preferential origin of goods. | <ol style="list-style-type: none"> 1. Origin of goods - introduction 2. Non-preferential origin 3. Preferential origin <ul style="list-style-type: none"> • Introduction to preferential origin • Types of preferential arrangements • Rules of origin: territorial, drawback • Originating products: wholly obtained, sufficient processing • Cumulation • Proof of origin, incl. suppliers' declaration | ~8 hrs |

| | | | • Free online tools and tips how to use them | |
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| CUSTOMS PROCEDURES | | | | |
| 12/21 | Customs declaration at the heart of customs compliance | After taking this module, the learner shall: understand how to 'read' or to fill out a customs declaration; be aware of risks of not getting the customs formalities right; know what is the modern approach to customs compliance and how to check compliance in a structured way; know how to use the Access2Markets database and what knowledge is required to get the right results. | <ol style="list-style-type: none"> 1. Basics: what, why and how? 2. How do we read or fill out a customs declaration? 3. Customs declaration as a basis for a compliance checklist 4. Access2Markets database | ~3 hrs |
| 13/21 | Goods brought into the Union customs territory | This module provides knowledge, understanding and ability to customs-responsible persons to execute all activities to enter goods into the Union. It includes every step up to the ultimate release of the goods and the associated roles and responsibilities to successfully enter goods into the Union. | <ol style="list-style-type: none"> 1. Introduction 2. EORI number 3. Entry summary declaration 4. Temporary storage declaration 5. Standard and simplified customs declarations | ~3 hrs |
| 14/21 | Release for free circulation | At the end of this module, you should understand: what is release for free circulation and what does it mean for international trade; the conditions and requirements for placing goods under this customs procedure; what you should do to comply with the requirements; how to avoid the main risks related to the release for free circulation; what are the implications of the release for free circulation; where to find the necessary information for successfully completing the release for free circulation procedure (databases, other sources). | <ol style="list-style-type: none"> 1. Introduction to the customs procedure of release for free circulation 2. Legal requirements for the release for free circulation 3. Customs formalities required to release goods for free circulation | ~3 hrs |
| 15/21 | Special procedures | This module provides in-depth knowledge, understanding and ability to execute all activities related to the special procedures. It includes every step up to the ultimate release of the goods and storage/processing/usage of them and the associated roles and responsibilities to successfully execute the special procedure. | <ol style="list-style-type: none"> 1. Overview of special procedures 2. Placing goods under a special procedure 3. Inward processing 4. Storage 5. Outward processing 6. End-use 7. Temporary admission | ~4 hrs |
| 16/21 | Transit | This module deals with the customs transit procedure (external/internal Union transit, TIR Carnet, Common transit, ATA convention, post, etc.). It provides in-depth knowledge of the steps and tasks associated to successfully move goods under the transit procedure through the Union. | <ol style="list-style-type: none"> 1. General overview 2. Status of goods 3. Guarantees 4. Standard transit procedure 5. Simplifications 6. Discharge 7. TIR procedure | ~4 hrs |

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| 17/21 | Goods taken out of the customs territory of the Union | This module deals with the export and exit process of goods out of the Union customs territory. It provides in-depth knowledge of the steps and tasks associated with successfully exporting and exiting goods out of the Union. You will also learn about centralised clearance, returned goods relief, the various territories of the EU (e.g., special fiscal territories). | <ol style="list-style-type: none"> 1. Legal basis 2. Who can act as an exporter? 3. Formalities: Who? What? When? Where? 4. Communication with customs – the new Automated Export System (AES) | ~2 hr |
| COMPLIANCE | | | | |
| 18/21 | Customs decisions and authorisations | This module considers customs decisions that require an application. In these cases, an operator is required customs permission to take certain action. Customs of course make other, autonomous decisions, on risk, enforcement, etc., which are not considered in this module. We consider the requirements and mechanisms of decisions and authorisations, with special focus on the AEO status. | <ol style="list-style-type: none"> 1. Introduction to decisions and authorisations 2. Getting ready 3. Applying 4. Decision making 5. Ongoing authorisations 6. Authorised Economic Operator (AEO) | ~2 hrs |
| 19/21 | Export control and sanctions | The easiest way to understand export control is to know the '4W' questions: What are we going to send (is it a listed item)? For what reason (catch all)? Where do we want to send (embargoes)? To whom we are sending (sanctions)? In this module, you will learn how to answer these questions and to meet the respective legal requirements in your company. | <ol style="list-style-type: none"> 1. Freedom of trade vs export control; legal basis 2. Regulation (EU) 2021/821) 3. Military goods 4. Embargoes/ sanctions 5. Authorisation/ documents 6. Internal Compliance Programme (ICP) 7. US export control | ~5 hrs |
| 20/21 | Risk management | Every company that is part of the international supply chain has a duty to assess, document and monitor the customs-related risks it has. In this module, you will learn about customs risk management as a part of a Compliance Management System (CMS). | <ol style="list-style-type: none"> 1. Compliance - general 2. Compliance Management System (CMS) 3. Risk management - general 4. Risk management - customs | ~3 hrs |
| 21/21 | Customs IT systems | Customs IT systems are an integral part of operational customs handling, enabling customs processes to be automated and made more efficient, while at the same time increasing compliance levels. In this module, you will get an insight into the typical setup of the customs IT structure of enterprises. Furthermore, approaches for an efficient process integration will be explained. | <ol style="list-style-type: none"> 1. Introduction 2. General overview of Customs IT landscape 3. Handling Customs Procedures 4. Central Customs IT Processes 5. Export Control Processes 6. Feeder Systems and Data Integration 7. Project Management and IT Security Aspects | ~3 hrs |