

**CFGS INTERNATIONAL TRADE:
M1- ADMINISTRATIVE MANAGEMENT OF INTERNATIONAL TRADE**

TIMING AND RELATIONSHIP OF TRAINING UNITS AND TRAINING NUCLEI

MP1: ADMINISTRATIVE MANAGEMENT OF INTERNATIONAL TRADE (110 h)				
Training units	Min + HLLD hours	Duration	Start date	End date
UF1 INTERNATIONAL BODIES AND STANDARDS	22 hrs	22 hrs	12-09-2023	31-10-2023
UF2 INTRA-COMMUNITY EXCHANGES	22 hrs	22 hrs	01-11-2023	12-01-2024
UF3 OPERATIONS WITH THIRD COUNTRIES	33 hrs	33 hrs	12-01-2024	15-03-2024
UF4 CUSTOMS MANAGEMENT	33 hrs	33 hrs	16-03-2024	29-05-2024

This module does not have hours of free disposal.

1. METHODOLOGICAL STRATEGIES AND ORGANIZATION OF THE MODULE

For the acquisition of learning outcomes, several methodologies will be used:

- Theoretical explanation of the contents of the course.
- Case studies that help the student to see the application of theoretical contents in the business world.
- Individual and group activities that help develop cooperation and responsibility in students.

We will try to enhance the taste for the subject, so that the activities we propose arouse their interest by approaching the learning situations to their concerns and needs and to the degree of development of their abilities. Students must carry out the activities entrusted by the teacher: questionnaires, information collection, reporting, etc.

2.1. Distribution of Training Units in the module:

The module is divided into 4 training units throughout the 1st year of the cycle.

Module layout			
Course	Training units	Hours Total	Hours Weekly
1st	UF1, UF2	44	3 / 4
2n	UF3, UF4	66	4 / 3

2.2. Organization:

	WEEKS
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	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Weekly hours	UF1. International bodies and standards (22h)							UF2. Intra-Community exchanges (22h)							UF3. Operations with third countries (33h)							UF4. Customs Management (33h)											

2. EVALUATION OF THE MODULE: CRITERIA

To pass the module, the student must independently pass the 4 training units with a grade equal to or greater than 5 out of 10.

The final grade of the module will be obtained in a weighted way according to the following formula:

$$QMP1 = 0,2 \cdot QUF1 + 0,2 \cdot QUF2 + 0,3 \cdot QUF3 + 0,3 \cdot QUF4$$

During the course, students who have to recover a training unit will be proposed a work plan that allows them to recover them. To verify the degree of achievement, an objective test will be carried out that must be approved and the delivery of pending works will be an essential requirement.

In addition, in order to pass the UF continuously, students must pass all the activities that the teacher will propose throughout the course (they can be non-programmed activities) and have all class notes (handwritten) complete and updated. The teacher will proceed to verify that the students have all the notes completed throughout the course.

3. SPACES, EQUIPMENT AND RESOURCES OF THE MODULE

The spaces are those required for the CFGS cycle

Classroom	Description	Capability	Module equipment	How to use
Polyvalent	Classroom class 1	30	- Blackboard - PC teacher with projector - Sound system	Teacher explanations Individual and group work Theoretical activities and questionnaire preparation
Polyvalent	Classroom class 2	30	- Blackboard - PC teacher with projector - Sound system	Teacher explanations Individual and group work Theoretical activities and questionnaire preparation
Technique	Technical classroom	36	- Blackboard - PC teacher with projector - 36 computers (PCs)	Teacher explanations Individual and group work Practical exercises and preparation of documentation

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Other resources:

The normal equipment of one of the classrooms assigned to the cycle.

Equipment of the demonstration room.

Books and materials published by the International Chamber of Commerce

Computer equipment connected to the Internet.

Periodical publications of general content and specialized content (The digital exporter, ACC10 bulletins, studies by the World Bank and the OECD, ICEX and the other funds studied throughout the course).

4. UF PROGRAMMING**UF1: INTERNATIONAL BODIES AND STANDARDS**

Duration: 22 hours.

Learning outcomes and evaluation criteria.

1. Determines organizations and institutions related to international trade, analyzing their main functions.
 - 1.1 Analyses the structure of the balance of payments according to the different balances that make it up.
 - 1.2 Classifies the functions of the main international economic bodies and institutions.
 - 1.3 Analyses the process of international economic integration according to the different levels of integration.
 - 1.4 Analyses the process of European economic integration and its impact on Community trade.
 - 1.5 Identifies the different community institutions, their main functions and competencies.
 - 1.6 Analyses the Community legal framework and identifies norms with an impact on commercial exchange.
 - 1.7 Identifies the functioning of the European Union as a Single Market.
 - 1.8 Recognises the common policies of the European Union.

2. Organises an effective information system for administrative management of international sales, using the appropriate computer tools.
 - 2.1 Use databases for the administrative management of international trade operations.
 - 2.2 Prepares and keeps updated the information usually requested by the customer or supplier in international purchase and sale operations.
 - 2.3 Perform maintenance and updating of customer and supplier databases.
 - 2.4 Prepare reports on customers and suppliers based on available databases.
 - 2.5 Applies the legal and tax regulations of the country of destination of the goods to be exported.
 - 2.6 Properly processes and archives the information generated in international sales operations carried out for subsequent use in future operations.

3. Interprets the commercial terms used in foreign trade (Incoterms 2020), analyzing the official rules of the International Chamber of Commerce (ICC) in force.
 - 3.1 Identifies the aspects that regulate the Incoterms.
 - 3.2 Recognises the terminology used in the Incoterms, in the two official languages and in English.
 - 3.3 Assesses the risks and costs related to the dispatch of goods.
 - 3.4 Describes the possible forms of delivery of the goods, considering the transmission of risks and costs.
 - 3.5 Relate the types of Incoterms with the obligations associated with each of the parties.
 - 3.6 Recognizes the obligations of sellers and buyers in each Incoterm.

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3.7 Select the appropriate Incoterms according to the means of transport used.

3.8 Identifies the documentary obligations of each of the parties.

Contents:

1. Organizations and institutions related to international trade:

1.1 Trade policies. Protectionism and free trade.

1.2 The balance of payments. Concept and structure.

1.3 The World Trade Organization (WTO): background and functions.

1.4 International economic organizations: the Organization for Economic Co-operation and Development (OECD), the International Monetary Fund and the World Bank.

1.5 Other international bodies affecting trade.

1.6 International economic integration processes. Levels and phases of integration. International economic integrations.

1.7 European integration. Process and phases of its construction. Common policies: agricultural and budgetary. Institutions of the European Union. The Community legal framework.

2. Organization of information systems applied to the administrative management of international trade:

2.1. Sources of information on international trade. Identification of bodies and institutions that provide information.

2.1. The ICEX Foreign Trade Institute.

2.2. The International Chamber of Commerce.

2.3 Obtaining information through the Internet.

2.4. Use and maintenance of customer and supplier databases.

2.5. Communication systems with customers and suppliers. Archiving systems for documentation generated in international trade operations.

2.6. Use and update of customer and supplier databases with information on international trade operations.

3. Interpretation of international delivery conditions (Incoterms 2020):

3.1 Concept and purpose.

3.2 General characteristics according to groups of Incoterms. Contractual obligations of each Incoterm.

3.3 Incoterms according to type of transport.

3.4 Costs, risks, and documentary obligations in each of the Incoterms.

Teaching and learning activities:

UF1: INTERNATIONAL TRADE BODIES AND STANDARDS (22 h).

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NF1: Organizations and institutions related to international trade					
Teaching and learning activities		RA	Cont.	Evaluation	
				DOG	Assessment tools
A1- International trade bodies and institutions		2 p.m.	1		<ul style="list-style-type: none"> Partial written exam (PE.1) with 2 questions to answer (50% of the grade)
Description	-Identification of trade policies		1.1		
	-Balance of trade and payments		1.2		
	-Identification of the functions of public bodies such as the WTO, OECD, IMF, World Bank etc. and private bodies such as the ICC.		1.3		
	-Economic integration processes		1.4		
	-European integration		1.5		
			1.6		
			1.7		
			1.8		

UF1: INTERNATIONAL TRADE BODIES AND STANDARDS (22 h).

NF2: Organisation and information systems for the management of international trade					
Teaching and learning activities		RA	Cont.	Evaluation	
				DOG	Assessment tools
A1- Information systems applied to international trade		4 h.	2		
Description	<ul style="list-style-type: none"> Identification and usefulness of different national and international sources of information, 		2.1		
	<ul style="list-style-type: none"> Know, identify and organize the internal information of the company related to international trade 		2.2		
	<ul style="list-style-type: none"> Video viewing 		2.3		
			2.4		
			2.5		
			2.6		

UF1: INTERNATIONAL TRADE BODIES AND STANDARDS (33 h).

NF3: Interpretation of international delivery standards					
Teaching and learning activities		RA	Cont.	Evaluation	
				DOG	Assessment tools
A1- Incoterms		4 h.	3		<ul style="list-style-type: none"> Final exam (PE.2) with 2 questions to answer (50% of the grade)
Description	The concept and purpose of incoterms		3.1		
	<ul style="list-style-type: none"> Know the groups of incoterms and obligations of the parties 		3.2		
	<ul style="list-style-type: none"> Costs, risks, contractual implications and advantages and disadvantages for the seller and buyer of each incoterm 		3.3		
	<ul style="list-style-type: none"> Video viewing 		3.4		

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Methodology of the training unit UF1

The training unit includes conceptual and practical activities.

Assessment tools

The evaluation of the UF1 will be carried out continuously throughout its duration.

The evaluation instruments will consist of 2 written tests (PE).

The following table shows how the grade of each RA is obtained, based on the evaluation instruments:

Results Qualification Learning	Written tests		
	PE1	PE2	% of the final grade
RA1	50%		50%
RA2		15%	15%
RA3		35%	35%

The UF1 (QUF1) qualification is obtained, in this case, according to the following weighting:

$$QUF1 = 0,5 \cdot LO1 + 0,15 \cdot LO2 + 0,35 \cdot LO3$$

In addition, in order to pass the UF continuously, students must pass all the activities that the teacher will propose throughout the course (they may be non-programmed activities) and have all class notes (handwritten) complete and updated. The teacher will proceed to verify that the students have all the notes completed throughout the course.

In case of not passing the UF continuously, a test will be carried out in the extraordinary call period established by the center. This test will consist of a written test with 2 long questions to develop on all the content of the training unit.

Spaces, equipment and resources of the training unit:

In the didactic treatment of this module, printed material and computer resources must be used.

For the student:

- PowerPoint presentations of units.
- Links to websites of interest.
- Materials posted on the Virtual Campus.

Other resources:

- The normal equipment of one of the classrooms assigned to the cycle.

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- Equipment of the demonstration room.
- Specialized books on the different topics referred to in the module.
- Computer equipment connected to the Internet.
- General purpose computer applications.

Bibliography

There is no textbook, but the following books are recommended as reference books.

- Management of the company's foreign trade. Theoretical and practical manual. González López, Isabel. ESIC Editorial, 2nd edition, 2011
- Administrative management of international trade. Peirats Mecho, Francisca. Marcombo S.A., 2nd edition, 2015

Webography

- Tax Agency: www.aeat.es
- European Union: <http://europa.eu/>
- TARIC EU: http://ec.europa.eu/taxation_customs/dds/tarhome_es.htm
- World Trade Organisation (WTO/OMC): <https://www.wto.org/>
- Action 10: <http://accio.gencat.cat/cat/>
- ICEX: <http://www.icex.es/icex/es/index.html>
- World Bank: <http://www.bancomundial.org/>
- International Monetary Fund (IMF/FMI): <http://www.imf.org/external/index.htm>

UF2: INTRA-COMMUNITY EXCHANGES

Duration: 22 hours.

Learning outcomes and evaluation criteria.

1. Prepares and manages the necessary documentation in the operations of introduction/dispatch of goods in intra-Community trade, interpreting current regulations.

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- 1.1 Recognises the concepts of intra-community introduction and dispatch.
- 1.2 Analyses the functioning of the free movement of goods within the European Union.
- 1.3 Recognises the harmonised system of codification and designation of goods and the codification system applied by the European Union.
- 1.4 Identifies the documents required in the introduction/dispatch operations and the procedures for their processing and management.
- 1.5 Prepares the commercial documents required in intra-Community purchase and sale operations, using computer applications and in the language required.
- 1.6 Control and supervise the administrative and commercial documentation corresponding to intra-Community introduction and dispatch operations.
- 1.7 Identifies and manages the necessary procedures for intra-Community introduction and dispatch operations.
- 1.8 Analyses the statistical declaration system for intra-Community operations (INTRASTAT).
- 1.9 Determines the taxes and other taxes levied on intra-Community trade operations.
- 1.10 Formalise the statistical and tax models associated with intra-Community operations according to telematic models.
- 1.11 Supervises the commercial and administrative documentation corresponding to an intra-Community trade operation, checking the conditions agreed in the contract.

Contents:

- 1. Preparation and management of the documentation of the operations of introduction/dispatch of goods:
 - 1.1 The free movement of goods within the Single Market.
 - 1.2 Harmonized system of designation and codification of goods.
 - 1.3 Community combined nomenclature.
 - 1.4 Commercial documentation: The order, the pro forma invoice, the commercial invoice and the *packing list*, transport documents for each means of transport.
 - 1.5 Intra-Community introduction and dispatch operations: administrative documentation and commercial documentation. Documentation control indicators: form and content.
 - 1.6 Statistical declaration of intra-community operations (INTRASTAT). Types of tax returns. Preparation and filing of tax returns.

- 2. Value Added Tax (VAT):
 - 2.1 The transitional VAT regime: VAT exemption for dispatches. VAT taxation on intra-Community acquisitions.
 - 2.2 VAT on the provision of services

UF2: INTRA-COMMUNITY EXCHANGES (22 h).					
NF1: Preparation of documentation for goods introduction/dispatch operations					
Teaching and learning activities		RA	Cont.	Evaluation	
				DOG	Assessment tools
A1- Preparation and management of documentation	2 p.m.	1	1.1 1.2		

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Description	<ul style="list-style-type: none"> • Know the criteria that make an operation considered intra-Community • Harmonized system of coding and designation of goods • EU combined nomenclature. • Know, understand the usefulness and know how to complete the documents required by transactions within the EU. • Organize the internal information of the company related to international trade • Analyse, understand and formalise the statistical declaration of intra-Community operations (Intrastat) • Video viewing • Practical exercises documentation, TARIC and INTRASTAT 	1.3		<ul style="list-style-type: none"> • Written test (PE.1): exam with 2 questions worth 50% of the grade
		1.4		
		1.5		
		1.6		

UF2: INTRA-COMMUNITY EXCHANGES (33 h).						
NF2: Value Added Tax VAT						
Teaching and learning activities			RA	Cont.	Evaluation	
					DOG	Assessment tools
A1- VAT, concepts and management		8 a.m.	2	2.1		<ul style="list-style-type: none"> • Written test (PE.2): exam with 2 questions to answer that is worth 50% of the grade
Description	<ul style="list-style-type: none"> • The transitional VAT regime • VAT exemption • VAT on the provision of services • Video viewing • Practical exercises VAT • Practical work with the AEAT computer application. 			2.2		

Methodology of the UF2 training unit

The training unit includes conceptual and practical activities.

Spaces, equipment and resources of the training unit:

In the didactic treatment of this module, printed material and computer resources must be used.

For the student:

- PowerPoint presentations of units.
- Links to websites of interest.
- Materials posted on the Virtual Campus.

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Other resources:

- The normal equipment of one of the classrooms assigned to the cycle.
- Equipment of the demonstration room.
- Specialized books on the different topics referred to in the module.
- Computer equipment connected to the Internet.
- General purpose computer applications.

Assessment tools

The evaluation of the UF2 will be carried out continuously throughout its duration.

The evaluation instruments will consist of three written tests: two exams and an individual work.

In addition, in order to pass the UF continuously, students must pass all the activities that the teacher will propose throughout the course (they may be non-programmed activities) and have all class notes (handwritten) complete and updated. The teacher will proceed to verify that the students have all the notes completed throughout the course.

The following table shows how the grade of each RA is obtained, based on the evaluation instruments:

Results Qualification Learning	Written tests		
	PE1	PE2	% of the final grade
LO1	50%		50%
RA2		50%	50%

The qualification of the UF2 (QUF2) is obtained, in this case, according to the following weighting:

$$QUF2 = 0,50 \cdot RA1 + 0,50 \cdot RA2$$

In case of not passing the UF continuously, a test will be carried out in the recovery period established by the center. This test will consist of a face-to-face exam with 2 questions about all the content of the training unit.

Bibliography

There is no textbook, but the following books are recommended as reference books.

- Management of the company's foreign trade. Theoretical and practical manual. González López, Isabel. ESIC Editorial, 2nd edition, 2011
- Administrative management of international trade. Peirats Mecho, Francisca. Marcombo S.A., 2nd edition, 2015

Webgrafia

- Tax Agency: www.aeat.es
- European Union: <http://europa.eu/>
- TARIC EU: http://ec.europa.eu/taxation_customs/dds/tarhome_es.htm
- World Trade Organisation (WTO/OMC): <https://www.wto.org/>
- Action 10: <http://accio.gencat.cat/cat/>
- ICEX: <http://www.icex.es/icex/es/index.html>

CFGS INTERNATIONAL TRADE:

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- World Bank: <http://www.bancomundial.org/>
- International Monetary Fund (IMF/FMI): <http://www.imf.org/external/index.htm>

UF3: OPERATIONS WITH THIRD COUNTRIES

Duration: 33 hours.

Learning outcomes and evaluation criteria.

1. Establishes and manages the administrative procedures for import/export operations, interpreting current regulations.
 - 1.1 Recognises the concepts of import and export.

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- 1.2 Differentiates the origin, status and origin of the goods.
 - 1.3 Analyze the criteria that determine the origin of goods.
 - 1.4 Determines the origin of goods according to trade agreements of the European Union.
 - 1.5 Determines the documentation required to prove the origin of the goods.
 - 1.6 Recognises situations in which it is not necessary to accredit the documents certifying origin.
 - 1.7 Distinguish operations that do not generate a change of origin.
 - 1.8 Identifies the bodies involved in import/export operations.
 - 1.9 Prepares and completes the documents required in import/export operations
 - 1.10 Control and supervise the administrative and commercial documentation corresponding to export and import operations.
 - 1.11 Recognises the procedures for processing and managing documentation for import/export operations.
2. Recognises the different barriers to international trade, analysing the regulations governing them.
 - 2.1 Analyses tariff barriers to the import of goods and other measures of equivalent effect.
 - 2.2 Recognises the main commercial protection instruments of a quantitative nature, which limit or restrict imports of goods.
 - 2.3 Analyses the role of customs tariffs as a protection instrument and its impact on international trade.
 - 2.4 Carries out the tariff classification of goods according to current regulations.
 - 2.5 Characterise the common customs tariff according to the different types and non-preferential and preferential agreements.
 - 2.6 Identifies international antitrust measures applicable within the framework of the World Trade Organization (WTO).
 - 2.7 Interprets safeguard clauses and surveillance measures, analyzing the cases in which their application in the European Union (EU) is appropriate.
 - 2.8 Distinguishes the main technical and administrative barriers to trade.
 - 2.9 Distinguishes the different trade regimes of imports and exports, and their conditioning factors, where appropriate.
 - 2.10 Identifies the bodies and entities that issue certificates relating to foreign trade operations and recognises the procedures for obtaining them.

Contents.

1. Establishment and management of administrative procedures for import/export operations:
 - 1.1. Origin of a goods. Community and non-EU statute.
 - 1.2 The origin of the goods. Preferential and non-preferential origin.
 - 1.3 Justification or accreditation of origin. Certificates and source documents for export and import.
 - 1.4 Authorised exporter and invoice declaration.
 - 1.5 Criteria for determining the origin of a merchandise according to preferential and non-preferential origin.
 - 1.6 Operations that do not generate change of origin and neutral elements.
 - 1.7 Export and import operations: administrative documentation and commercial documentation. Documentation control indicators: form and content.
2. Recognition of the different barriers to international trade:
 - 2.1 Tariff barriers to the import of goods: customs tariffs and measures of equivalent effect.
 - 2.2 The *Integrated Tariff of The European Communities-TARIC*: structure and content. Binding tariff information.
 - 2.3 Tariffs: specific, ad valorem, mixed, stationary and composite rights.
 - 2.4 Tariff policy measures: customs franchises, suspensions and tariff quotas. Other measures.
 - 2.5 Non-tariff barriers. Quantitative restrictions on imports.
 - 2.6 Antitrust measures: anti-dumping rights and compensatory or anti-subsidy rights. Safeguarding measures.

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2.7 Certificates of standardisation, approval and quality control, health, phytosanitary and veterinary certificates, certificates from the Official Service of Export Inspection, Surveillance and Regulation (SOIVRE) and certificates of the Convention on International Trade in Endangered Species of Wild Fauna and Flora-CITES, among others.

2.8 Trade regime for imports and exports. Authorisation regime. Surveillance regime. Certification regime.

Teaching and learning activities:

UF3: OPERATIONS WITH THIRD COUNTRIES (33 h).						
NF1: Administrative procedures for import/export operations						
Teaching and learning activities		RA	Cont.	Evaluation		
				DOG	Assessment tools	
A1- Origin of goods		8 a.m.	1	1.1	1.1	
Description	<ul style="list-style-type: none"> • Import and export vs. Introduction and dispatch. • EU territories: common external border • Origin, status and origin of the goods. • Criteria for determining the origin • Origin according to agreements within the EU • Exercises with practical assumptions • Realization written test (PE1) 			1.2	1.2	
				1.3	1.3	
				1.4	1.4	
A2- Documentation to prove the origin		4 h.	1	1.5	1.5	<ul style="list-style-type: none"> • Written Test (PE1): face-to-face exam with 2 questions and a practical calculation exercise. It is worth 50% of the grade
Description	<ul style="list-style-type: none"> • Documents required to prove origin • Situations in which no documentation is required • Operations that do not generate a change of origin • Bodies involved in import/export operations • Administrative and commercial documentation associated with import/export operations. • Preparation and completion of documents • Realization written test (PE2) 			1.6	1.6	
				1.7	1.7	
				1.8	1.8	
				1.9	1.9	
				1.10	1.10	
UF3: OPERATIONS WITH THIRD COUNTRIES (33 h).						
NF2: Recognition of the different barriers to International Trade						
Teaching and learning activities		RA	Cont.	Evaluation		
				DOG	Assessment tools	
A1- Tariff barriers and trade protection instruments		10 a.m.	2	2.1	2.1	
				2.2	2.2	

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Description	<ul style="list-style-type: none"> • Identification of the various tariff barriers to the import of goods. • Tariff nomenclature • The integrated community tariff • Technical and administrative barriers • Realization written test (PE3) 		2.3 2.4	2.3 2.4		
A2- Types of tariffs and agreements		11 a.m.	2	2.5 2.6 2.7 2.8 2.9 2.10	2.5 2.6 2.7 2.8 2.9 2.10	<ul style="list-style-type: none"> • Written test (PE2): face-to-face exam with 2 questions and a practical calculation exercise. It is worth 50% of the grade
Description	<ul style="list-style-type: none"> • Types of tariffs • Tariff reductions • Tariff surcharges • Impact of tariff measures • Required documentation • Operations under administrative regime • Realization written test (PE4) 					

Methodology of the training unit:

The training unit includes conceptual and practical activities.

Practical activities:

They will be held in the classroom. The activities will consist of solving exercises to calculate the different tariff measures with the aim of familiarizing students with the most common customs procedures.

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Assessment instruments:

The evaluation of the UF3 will be carried out continuously throughout its duration.

The evaluation instruments will consist of two written tests (PE). These are two face-to-face exams where the student must demonstrate the acquisition of the theoretical contents and calculation abilities.

In addition, in order to pass the UF continuously, students must pass all the activities that the teacher will propose throughout the course (they may be non-programmed activities) and have all class notes (handwritten) complete and updated. The teacher will proceed to verify that the students have all the notes completed throughout the course.

The following table shows how the grade of each RA is obtained, based on the evaluation instruments:

Results Qualification Learning	PE1	PE2	% of the final grade
RA1	50%		50%
LO2		50%	50%

The qualification of the UF3 (QUF3) is obtained, in this case, according to the following weighting:

$$QUF3 = 0,50 \cdot LO1 + 0,50 \cdot LO2$$

In case of not passing the UF continuously, a test will be carried out in the extraordinary call period established by the center. This test will consist of a face-to-face exam with 100 questions to complete and a practical calculation exercise.

Spaces, equipment and resources of the training unit:

In the didactic treatment of this module, printed material and computer resources must be used.

For the student:

- PowerPoint presentations of units.
- Links to websites of interest.
- Materials posted on the Virtual Campus.

Other resources:

- The normal equipment of one of the classrooms assigned to the cycle.
- Equipment of the demonstration room.
- Specialized books on the different topics referred to in the module.
- Computer equipment connected to the Internet.
- General purpose computer applications.

Bibliography

There is no textbook, but the following books are recommended as reference books.

- Management of the company's foreign trade. Theoretical and practical manual. González López, Isabel. ESIC Editorial, 2nd edition, 2011

CFGS INTERNATIONAL TRADE:**M1- ADMINISTRATIVE MANAGEMENT OF INTERNATIONAL TRADE**

- Administrative management of international trade. Peirats Mecho, Francisca. Marcombo S.A., 2nd edition, 2015

Webography

- Spain Customs: www.aeat.es
- TARIC EU: http://ec.europa.eu/taxation_customs/dds/tarhome_es.htm
- MARKET ACCESS DATABASE <http://mkaccdb.eu.int/>
- OMC: http://www.wto.org/spanish/tratop_s/schedules_s/goods_schedules_table_s.htm#annex
- Reingex: Links to different portals containing tariff information
http://www.rgxonline.com/utilidades_exportar/aranceles.htm
- College managers Alicante: <http://www.gestoresalicante.com/colegio/exportacion/infaran.htm>
- Tariff guide: http://www.plancameral.org/Guia_Arancel/ArancelMadb.asp

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Duration: 33 hours

Learning outcomes and evaluation criteria.

1. Prepares and manages the necessary documentation for export/import operations of goods, interpreting current regulations.
 - 1.1 Determines the necessary documentation to be formalised in export/import operations.
 - 1.2 Interpret the clauses included in international sales contracts.
 - 1.3 Prepares the commercial, transport and insurance documents required in international purchase and sale operations, using computer applications and in the required language.
 - 1.4 Supervises the commercial and administrative documentation corresponding to an international trade operation, checking the conditions agreed in the contract.
 - 1.5 Recognises customs management administrative processes.
 - 1.6 Determines the customs value of different goods.
 - 1.7 Determines the taxes and other taxes levied on international trade operations that make up customs debt.
 - 1.8 Fill in the customs management documents for different international purchase and sale operations.
 - 1.9 Distinguishes customs management of operations relating to different customs regimes.
 - 1.10 Use an administrative management software package to obtain the necessary documentation for international purchase and sale operations.

Contents.

1. Preparation and management of documentation of export/import operations of goods:
 - 1.1 Customs: functions. The Community customs code.
 - 1.2 Export. Export clearance and departure customs. The sending of samples. Temporary export.
 - 1.3 The import. Import clearance for free circulation, for consumption.
 - 1.4 Criteria for determining the customs value of a good. Declaration of value at customs.
 - 1.5 Taxation of foreign trade in customs. VAT and excise duties (IIEE).
 - 1.6 Customs management procedure. Presentation of the merchandise. The summary declaration. Submission of the export/import declaration: the Single Administrative Document (SAD) and other accompanying documents.
 - 1.7 Acceptance of the declaration and contraction of the debt. Guarantee and payment of debt.
 - 1.8 Computer application for administrative and customs management of import and export operations.
 - 1.9 Economic customs regimes: transit regime, temporary import, active processing, transformation under customs control, passive processing, customs warehouses and others.
 - 1.10 Other customs destinations: re-export, free zones and warehouses, abandonment and destruction under customs control.

Teaching and learning activities:

UF4: CUSTOMS MANAGEMENT (33 h).						
NF1: Administrative procedures for import/export operations						
Teaching and learning activities			RA	Cont.	Evaluation	
					DOG	Assessment tools
A1- Documentation of export and import operations of goods		8 a.m.	1	1.1	1.1	
Description	<ul style="list-style-type: none"> Scheme of operation of import/export operations. Community customs code Associated documents 					
A2- Customs regimes and destinations 1: Export/Import		6 h.	1	1.2 1.3	1.2 1.3	
Description	<ul style="list-style-type: none"> Export Import International contract interpreting (worked on negotiation) Preparation and management of documentation. 					
A3- The value at customs		3 h.	1	1.4	1.4	Written test (P.1): face-to-face exam with 2 questions and a practical calculation exercise. It is worth 50% of the grade
Description	<ul style="list-style-type: none"> Customs assessment criteria and methods Declaration of value: documents Incoterms 					
A4- Taxation of foreign trade		4 h.	1	1.5	1.4 1.5	
Description	<ul style="list-style-type: none"> VAT IIEE 					
A5- Customs management procedure		4 a.m.	1	1.6	1.6	

CFGS INTERNATIONAL TRADE:
M1- ADMINISTRATIVE MANAGEMENT OF INTERNATIONAL TRADE

Description	<ul style="list-style-type: none"> • Presentation of the merchandise • Submission of summary tax returns, SADs and other documents. • Acceptance of the declaration and contraction of the customs debt. 		1.7	1.7		
A6- Computer application for administrative and customs management		2 h.	1	1.8	1.8	
Description	<ul style="list-style-type: none"> • Presentation of the merchandise • Submission of summary tax returns, SADs and other documents. • Acceptance of the declaration and contraction of the customs debt. 					
A7- Customs regimes and destinations		6 h.	1	1.9	1.9	Written test (P.2): face-to-face exam with 2 questions and a practical calculation exercise. It is worth 50% of the grade
Description	<ul style="list-style-type: none"> • Economic regimes: <ul style="list-style-type: none"> ○ Traffic ○ Temporary import ○ Active and passive improvement ○ Transformation under customs control ○ Customs warehouses • Other customs destinations: <ul style="list-style-type: none"> ○ Re-export ○ Free zones and deposits ○ Abandonment ○ Destruction 		1.10	1.10		

Assessment instruments:

The evaluation of the UF4 will be carried out continuously throughout its duration.

The evaluation instruments will consist of three written tests (PE) consisting of face-to-face exams where students will have to answer 2 questions and solve a calculation exercise.

In addition, in order to pass the UF continuously, students must pass all the activities that the teacher will propose throughout the course (they may be non-programmed activities) and have all class notes (handwritten) complete and updated. The teacher will proceed to verify that the students have all the notes completed throughout the course.

Results Qualification Learning			
	PE1	PE2	% of the final grade
LO1	50%	50%	100%

**CFGS INTERNATIONAL TRADE:
M1- ADMINISTRATIVE MANAGEMENT OF INTERNATIONAL TRADE**

The qualification of the UF4 (QUF4) is obtained, in this case, according to the following weighting:

QUF4= 1· LO1

In case of not passing the UF continuously, a test will be carried out in the extraordinary call period established by the center. This test will consist of a face-to-face exam with 2 questions and a practical calculation exercise that will include all the applicable customs charges studied throughout the Training Unit.

Spaces, equipment and resources of the training unit:

In the didactic treatment of this module, printed material and computer resources must be used.

For the student:

- PowerPoint presentations of units.
- Links to websites of interest.
- Materials posted on the Virtual Campus.

Other resources:

- The normal equipment of one of the classrooms assigned to the cycle.
- Equipment of the demonstration room.
- Specialized books on the different topics referred to in the module.
- Computer equipment connected to the Internet.
- General purpose computer applications.

Bibliography

There is no textbook, but the following books are recommended as reference books.

- Management of the company's foreign trade. Theoretical and practical manual. González López, Isabel. ESIC Editorial, 2nd edition, 2011
- Administrative management of international trade. Peirats Mecho, Francisca. Marcombo S.A., 2nd edition, 2015

Webography

- Spain Customs: www.aeat.es
- TARIC EU: http://ec.europa.eu/taxation_customs/dds/tarhome_es.htm
- MARKET ACCESS DATABASE <http://mkaccdb.eu.int/>
- OMC: http://www.wto.org/spanish/tratop_s/schedules_s/goods_schedules_table_s.htm#annex
- Reingex: Links to different portals containing tariff information
http://www.rgsonline.com/utilidades_exportar/aranceles.htm
- College managers Alicante: <http://www.gestoresalicante.com/colegio/exportacion/infaran.htm>
- Tariff guide: http://www.plancameral.org/Guia_Arancel/ArancelMadb.asp