

<b>Name: Customs &amp; Excise</b>					
<b>module/course code</b>	<b>Student workload</b>	<b>Credits (ECTS)</b>	<b>Semester</b>	<b>Frequency</b>	<b>Duration</b>
PJK4A504	510 (minutes/week)	4.53 ECTS	V	Odd Semester	1x per semester
	<b>Types of courses:</b>  Tutorial/Lecture/Response	<b>Contact hours:</b>  150 minutes/week		<b>Independent study</b>  360 minutes/week	<b>Class size X students</b>  30 Students (S1) 15 students (S2) 10 students (S3)
1	Prerequisites for participation -				
2	Learning outcomes 1. Understand the Basic Concepts of Customs, Import and Export 2. Understand the provisions in the field of Customs, Import and Export 3. Able to explain Customs procedures regarding Import & Export Procedures 4. Able to analyze various problems in Import and Export 5. Have the ability to resolve cases in the fields of Customs, Import and Export 6. Able to complete the calculation and imposition of Import Duty, Export Duties and PDRI tariffs				
3	Description This course will discuss the basic concepts of customs, definitions and procedures, customs obligations in the field of imports and exports, as well as studying tariffs and their imposition of duties. import/export duties and taxes in the context of import/export, customs supervision and authority as well as objections and appeals in the customs sector.				
4	Subject aims/Content: 1. Understanding and Basic Concepts of Customs, Import and Export 2. Import Procedures, Customs Obligations, and Stockpiles 3. Unloading, stockpiling and releasing of imported goods 4. Calculation of Import Duties and PDRI, Types of Tariffs, Customs Tracking and Inspection 5. Types of Import Duties, Customs Facilities and Returns/Additional Payments 6. Passenger Goods, Moving Goods and Shipments 7. Duties, Payments, Guarantees and Billing Responsibilities 8. Mid-Semester Exam 9. Hoarding Place 10. Goods Not Controlled, Goods Controlled by the State and State Owned Goods 11. Objections and Appeals 12. Bookkeeping Inspection (Customs Audit) 13. Provisions on Prohibited and Restricted Goods (Lartas) 14. Customs Authority in Customs Criminal Concepts and Investigations 15. Procedures for Export and Export Duties 16. SEMESTER FINAL EXAM				
5	Teaching methods: Presentation, Discussion				

6	Assessment methods: 10% presentation,15% discussion,25% Task,MIDDLE SEMESTER EXAM 25%,FINAL SEMESTER EXAM 25%
7	<p>Other information e.g. bibliographical references:</p> <p>C.1 Mandatory</p> <ol style="list-style-type: none"> <li>1. UU Nomor 10 Tahun 1995 jo. UU Nomor 17 Tahun 2006 Tentang Kepabeanan</li> <li>2. Ali Purwito &amp; Indriani, Ekspor, Impor, Sistem Harmonisasi, Nilai Pabean, dan pajak dalam Kepabeanan, Jakarta: Mitra Wacana Media, 2013</li> <li>3. Adrian Sutedi, Aspek Hukum Kepabeanan, Jakarta: Sinar Grafika, 2012.</li> <li>4. Ryan Firdiansyah, Pengantar Kepabeanan, Imigrasi, dan Karantina, Jakarta: Mitra Wacana Media, 2013</li> </ol> <p>C.2 Complementary</p> <ol style="list-style-type: none"> <li>1. Peraturan Menteri Keuangan</li> <li>2. Keputusan Dirjen BC</li> <li>3. Peraturan Dirjen BC</li> <li>4. Surat Edaran Dirjen BC</li> </ol>