

## TEACHING OF CUSTOMS OFFICERS ACCORDING TO COLLEGE PROGRAMS IN RIGA TECHNICAL UNIVERSITY

**Irina Jevinga**

Riga Technical University  
Faculty of Engineering Economics  
International Business and Customs Institute  
Address: 8 Indrika, Riga, LV-1004, Latvia  
Phone: +3717089656, fax: +3717089653

*Received 19 May, 2005.*

*Submitted to publish 26 September, 2005.*

*Keywords:* professional qualification, administration of a study process, customs officer.

### *A b s t r a c t*

Requirements for continuously grew when the Latvian customs was established after restoration of independence. In order to meet the requirements of the country, there was International Business and Customs Institute at Riga Technical University established in 1995. One of its goals was to analyse requirements of skilled staff of customs and taxes institutions, to create study programmes, which would meet the present time needs, and to ensure qualified lecturing of the subjects.

The task was rather difficult due to several factors: a lack of experience in creating customs study programmes, an absence of analogy. At administration of a study process it appeared that students have different interests. It was difficult to train customs officers also due to the fact that legal acts regulating this field were under continuous amendments; a structure of customs institutions also went through changes and reforms, provisions of internal administration also altered, etc. This article briefly presents the analysis of a staff training in order to ensure a highly qualified customs work, to train skilled customs officers in Riga Technical University who could work according to the requirements of the European Union legal acts

### **Introduction**

In order to raise the professional level of Customs officers, in 1995 the Customs College was organized within the framework of the International Business and Customs Institute as an integral part of Customs education in Latvia. Filials of the College function in Riga, Liepaja, Daugavpils and Ventspils. Different forms of education are used in the College; students' practice is also organized in a very positive way. In 2004 there was accomplish a transfer to the new educational program "Customs and taxation management" having two specialties: "Customs Control" and "Tax management".

College leavers also have the possibility to continue their education and obtain the degree of a Bachelor and Magistracy. After entrance of Latvia into Common Europe, Customs education is still actual.

\*\*\*\*

After Latvia gained its independence, active work was begun for establishing economical ties. And as a result of it Customs service began to be organized.

Main tasks of any customs service are: Customs taxes, protection of the Local Market, Control of the dubious goods, and assistance in the development of international trade and transit.

Professional Level of customs officers is of decisive importance for solving these problems.

At the initial stage of work, when customs houses only began to be organized, people, who began to work there, lacked both the necessary professional education and the experience. So only 20 % of them had higher and 42 % simply Secondary. In the majority of cases higher, as well as, secondary professional educations were not connected with the work of Customs officers who worked at that time, such as: conductors, agronomists, ballet-dancers. If to speak about senior customs officers, only 50 % of them had higher education.

In comparison with the Customs houses, the situation in taxation structures was much better. 45 % of the clerks had higher education, 42 % - secondary professional education. That is why it was necessary to prepare, train and teach customs officers.

It is worth mentioning here that Latvia did not use the experience of western countries, but began to organize its original system of education, based on Local situation. It should be noted that Customs Legislation was not stable, it was rather often changed. In 1994 there happened an essential structural change: the Customs Department was joined with the Financial Inspection and, as the result of this, the State Revenue Service came into being. Lack of proper financing presented great difficulties, certain problems were connected with the absence of Customs terminology in the Latvian Language.

In 1994 Riga Technical University signed an agreement with the State Revenue Service on training of Customs officers. So, in the framework of Engineer Economic faculty there was organized the "International Business and Customs Institute" in which Customs officers began to be trained according to the four year professional program: "Control of the Customs house and taxes". However, only one program was not obviously enough for raising the professional Level of the Customs officers in Latvia in such a Short period of time.

It should be noted that the program was meant for the senior and the middle personnel of the Customs houses. The training department of State Revenue Service insisted on starting one more program for training of Customs officers of the Lower rank. So, in 1995, in the framework International Business and Customs Institute there was organized the Customs College.

A lot of problems were connected with the organization of the process of training inside the College:

Lack of the experience in the sphere of development of educational Customs programs and absence of analogs;

- Lack of qualified teachers on special subjects;
- Lack of training Literature;
- not Sufficient financing, that is, Lack of premises, computer rooms.

Students themselves presented different problems:

- they worked according to different shifts;
- more than half of the students worked on the Boards of the republic (in Latgale, Liepaja, Ventspils, Ainagy);
- they had different kinds of education: higher, secondary connected with anything except Customs;
- Practically all of them had low Level of knowing foreign Languages and mathematics.

During the initial years of training only the personnel of the State Revenue Service could become students of the College, provided, of course, that they could pass entrance tests. Training was organized as a system of introductory and examination sessions. There were four such sessions within a years, they lasted a fortnight each. It should be said that the College students had support from the State Revenue Service.

During the first years the State Revenue Service Completely paid for the Students' training (the best students), later the financing was lowered to the 50 %, but in case a student stopped working for the State Revenue Service, he had to pay for the further training himself. All the students were given a study holiday during the term of introductory and examination sessions.

Best specialist of the Customs house delivered Lectures, reviewed course and qualification works. Foreign customs house specialists were also invited to deliver lectures. Later a number of students of the International Business and Customs Institute became teachers themselves and still work now.

The State Border Sanitary Inspection got interested in the work of the College. These students had mainly higher and Secondary Professional medical education but they usually were not well enough trained in the sphere of Customs and taxation. 22 sanitary inspectors graduated from the College.

In the course of time more and more Customs officers wished to get a special training, but the fact that they worked and lived far from Riga did not make it possible for their dream to come true. Special training centers were opened in Daugavpils, Liepaja and Ventspils on the base of RTU to solve this problem.

In such a way it became possible to help people to accomplish their aim.

Beginning with 1999 private businessmen also began to be trained in the College that is why training programs were altered to meet the new requirement of the present day. Joint training of Customs officer and future and present clients of the Customs house promotes mutual understanding and quickening of Customs procedures. It is of some interest that in the process of training Customs students render all kind of support to the representatives of other professions. In the year of 2000 a day department was opened mainly for the secondary school leavers having neither any experience nor knowledge in the sphere of Customs and taxation. Thus practice during the summer holidays had to be organized for them. All students have a practice in the State Revenue Service: Customs houses and tax inspections. Each of them has the practice leader, both on the part of RTU and in the place of practice. The latter leads the methodical control of the practice and the RTU conducts the checking functions. The terms and conditions of the practice are fixed in the three-side agreement signed by the student, the Institute and the State Revenue Service. The program of the practice contain such questions as general characteristics of the base of practice, the control organization, logistics, and description of customs and taxation documentation, setting up of customs control and so on. Students have to compile a report based on the results of practice and it is discussed by a special committee. There reports become the foundation for qualification works.

The Adoption of a law, according to which all State clerks have to have obligatory higher education, greatly increased the number of students of the Correspondence Department. To meet the new demands other form of training were added to the already existing (such as two-weeks, for example). Among the near by countryside dweller Saturday groups are rather popular, but Riga residents prefer Evening Department groups (two evenings a week), whereas dwellers of distant areas stick to the three-days-a month sessions.

During the period from 1995 till 2003 students studied the program "Customs Control and taxation". Beginning with the year of 2004 a new program was adopted "Administrator of the Customs and taxation". If to compare the both programs, it is possible to note that the volume and the length of the programs are the same (two years Day Department and two years and a half Correspondence Department) both the programs provide a higher education of the first level.

But there also exist serious differences.

According to the law of higher education, 30 % of the time in the new program is devoted to the development of the qualification work and practice (compared to 13 % in the previous one). Certain subjects were excluded from the new program, some were shortened such as "Foreign Language", "Finances and taxation" – all that will influence the quality of the professional training of customs officers.

The professional subjects are retained the same. More over, some new subjects were introduced such as: "Analysis of the risks and organization of the control of the food", "Financial Accounting", "Introduction in the Speciality", "Logistics of the Enterprise".

Unlike the first program after which the students got the qualification of "Customs Expert", the new program has two specialities:

- Control of the Customs house ("Customs Expert" qualification given);
- Management of Taxes ("Taxation Inspector" qualification given).

Those, who graduate from the College, can continue their education on the program of a Professional Bachelor of "Management of Customs and taxes", also in two ways "Management of the Customs" ("Chief of Customs Structures" qualification given) and "Management of Taxation" ("Tax Economist" qualification given). On finishing the program of a Professional Bachelor, it is possible to continue education in the professional Magistracy.

## Closing

Thus, in the International Business and Customs Institute there was developed a system of succession training programs.

The idea of → multi-level education (Higher professional education of the first level → higher professional education of the second level → Magistracy) was liked by the students. Beginning with 1998 90% of graduates of the Correspondence Department and 80% of the Day Department of the College continue their education in the Institute on the program "Customs and Taxation management".

Nowadays it is possible to obtain the Higher Professional education of the second level in Riga – at the Day as well as at the Correspondence Department and also in Daugavpils, Liepaja and Ventspils – at the Correspondence Department.

From 1995 till 2004 746 students got diplomas and 446 out of them work for the State Revenue Service. At present practically all Customs officers and inspectors already have higher education or they are students, nevertheless, having in mind the fact that clerks sometimes change jobs and also the increased interest of customs clients and tax payers for getting a more profound knowledge in the field of customs and tax legislation the college program "Customs and tax management" is still actual.



## LITERATURE

1. **Urtans A., Krastiņš A., Počs R., Sprancmanis N.** Starptautisko ekonomisko sakaru un muitas institūts desmit gados. RTU. – Rīga, 2004.
2. Nodokļu administrēšana un muitas stratēģiskā loma tautsaimniecības atīstībā. VID – Rīga, 2003.



### *Muitinēs pareigūņu rengimas Rygos tehnikos universitete pagal koledžo studiju programās*

*Irina Jevinga*

*Rygos tehnikos universitetas, Latvija*

*Pagrindinēs savokos: profesinē kvalifikacija, studiju procesa administravimas, muitinēs pareigūnas.*

## SANTRAUKA

*Atgavus nepriklausomybę ir įsteigus Latvijos muitinę, nuolat didėjo reikalavimai pareigūnų kvalifikacijai. Tenkinant šalies poreikius, Rygos tehnikos universitete (RTU) 1995 m. įsteigtas Tarptautinio verslo ir muitinės institutas. Vienas iš jo uždavinių – tirti muitinės bei mokesčių įstaigų kvalifikuoto personalo poreikius, rengti laikmečio poreikius atitinkančias studijų programas, užtikrinti kokybišką specializacijos dalykų dėstymą.*

*Pirmaisiais Latvijos muitinės veiklos metais susidurta su daugeliu problemų. Labai trūko patyrusių, muitininko išsilavinimą bei kvalifikaciją turinčių pareigūnų. Atlikti tyrimai parodė, kad pirmaisiais metais daugiau kaip 40 proc. pareigūnų turėjo vidurinį išsilavinimą ir apie 20 proc. jų turėjo aukštąjį, tačiau mažai ką bendra turintį su muitininko profesija. Be to, tik maždaug 50 proc. muitinės įstaigų vadovaujančio personalo buvo baigę aukštąsias mokyklas.*

*Mokesčių įstaigų sistemoje padėtis buvo kiek geresnė. Iš jų maždaug apie 45 proc. turėjo aukštąjį, beveik 42 proc. jų buvo įgiję specialųjį vidurinį išsilavinimą, atitinkantį pareigybinius reikalavimus.*

*Reikia pasakyti, kad rengdama muitinės pareigūnus Latvija negalėjo remtis Vakarų patirtimi. Buvo kuriama šiems visuomeniniams santykiams reglamentuoti skirta nacionalinė teisė, muitinės terminija latvių kalba, muitinės įstaigų sistema ir kt. Rengiant personalą, galimybių remtis savo patirtimi, kaip tai įprasta Vakarų šalyse, nebuvo, nes nebuvo patyrusių pareigūnų, galinčių atlikti kvalifikacinius mokymus.*

*1994 m. RTU sudarė sutartį su Valstybine mokesčių tarnyba (angl. State Revenue Service) dėl muitinės pareigūnų rengimo. Įsteigtas Tarptautinio verslo ir muitinės institutas, kuris iki šiol kuruoja muitininkų rengimą*

universitete. Suprantama, RTU taip pat susidūrė su dideliais sunkumais sudarant instituto personalą, rengiant specialiujų dalykų programas, komplektuojant mokyti skirtą literatūrą ir kt.

Muitinės ir mokesčių institucijų specialistai pradėti rengti pagal Muitų ir mokesčių kontrolės keturmetę studijų programą. Programos absolventams suteikiama muitinės eksperto kvalifikacija. Ši programa labiau skirta rengti aukštesnės ir vidurinės grandžių pareigūnus. Socialinių partnerių iniciatyva 1995 m. parengta studijų programa, skirta mokyti pirminės ir iš dalies vidurinės grandies pareigūnus. Tuo tikslu Verslo ir muitinės institute įsteigtas Muitinės koledžas. Pirmaisiais metais atidarytas neakivaizdinių studijų skyrius ir studijos organizuotos kaip įvadinųjų ir egzaminų sesijų sistema. Kūrėsi gera Latvijos muitinės ir universiteto bendradarbiavimo tradicija, skatinanti pareigūnus studijuoti. Universitetas iki šiol taiko įvairius studijų būdus, pavyzdžiui, sudaromos šeštadieninės, vakarinės (du vakarai per savaitę) grupės. Muitinė studentams sudaro sąlygas studijuoti, suteikia apmokamas mokymosi atostogas, o jas baigusiesiems sudaromos palankios sąlygos siekti aukštesnės tarnybinės karjeros. Atsižvelgiant į studentų, gyvenančių ir dirbančių toli nuo Rygos, pageidavimus, įsteigti RTU mokymo centrai Daugpilyje, Liepojoje ir Ventspilyje.

Nuo 1999 m. į koledžą priimami ir verslo atstovai. Studijos jiems padeda geriau suvokti muitinės ir tarptautinio verslo problemas, o baigusiesiems studijas – plėtoti objektyviai pagrįstą muitinės įstaigų ir verslo struktūrų dalykinį bendradarbiavimą.

Nuo 2000 m. į koledžo dieninių studijų programas priimami asmenys, baigę vidurinę mokyklą. Dieninių studijų programoje papildomai numatyta atlikti praktiką muitinės įstaigose. Praktikos programa apima:

- kontrolės organizavimą;
- logistiką;
- muitų ir mokesčių dokumentų tvarkymą ir kt.

Praktikoje sukaupia medžiaga bei įgyta patirtis apibendrinama studento praktikos ataskaitoje, kuri yra pagrindinis šaltinis rengiant baigiamąjį kvalifikacinį darbą. Be to, rengiant koledžo baigiamąjį darbą dėl objektyvių priežasčių (pvz., naujos tvarkos muitinėje įvedimo, įstatymų pasikeitimo) studentams gali būti papildomai skirta kelių savaičių praktika.

Nuo 2004 m. dėstoma nauja Muitų ir mokesčių administravimo koledžo studijų programa. Ji apima dvi specializacijas:

- muitinės kontrolė;
- mokesčių vadyba.

Jos apimtis ir trukmė – 2 metai dieninių studijų skyriaus studentams ir 2,5 metų studijuojantiems neakivaizdžiai. Ši programa skiriasi nuo pirmosios keturmetės studijų programos tuo, kad maždaug 30 proc. studijų laiko skirta kvalifikaciniam gebėjimams ugdyti. Mažiau valandų skirta užsienio kalbų studijoms, finansų ir mokesčių dalykams. Papildomai įvesti studijų dalykai: rizikos analizė atliekant maisto produktų kontrolę, finansų apskaita, įvadas į specialybę, verslo logistika ir kt.

Sėkmingai baigusieji koledžą įgyja teisę tęsti profesines bakalauro studijas pagal programą Muitų ir mokesčių vadyba. Galima pasirinkti vieną iš dviejų krypčių:

- muitinės vadyba – įgyti vadovo muitinės struktūroje kvalifikaciją;
- mokesčių vadyba – įgyti mokesčių srities ekonomisto kvalifikaciją.

Įgijusieji bakalauro laipsnį studijas gali tęsti magistrantūroje.

Apibendrinant reikia pasakyti, kad Rygos technikos universitete įsteigtas koledžas sudaro palankias sąlygas sieti teritoriją ir praktiką ugdant aukštos kvalifikacijos muitinės pareigūnus, tenkinti visų grandžių muitinės pareigūnų poreikius, įgyti reikiamą profesinę kvalifikaciją.

