

INTERNATIONAL TRADE AND CUSTOMS LAW

Massimo Fabio

Academic Year	2024/2025
Semester	I semester
SSD	IUS/4 e IUS/13
Class Hours	30 hours of lectures – 12 hours of project work (1 CFU = 7 hours)
Credits	6
Language	English
Learning Objectives	The course focuses on international trade and customs law. It is a journey across development of international trade agreements from the GATT/WTO to the WCO standards and the Free Trade Agreements. Upon completion of this course, students are expected to have gathered an in-depth knowledge to manage any topic concerning crossborder transaction from the indirect tax point of view to the legal and regulatory provisions.
Course Description	Students will gain specific knowledge and understanding on: principles and rules regarding customs planning and formalities, analyzing classification, origin and valuation; Incoterms; intangibles relevance; trusted trader opportunities; restrictions and import/export licenses; transfer pricing adjustment reconciliation approach; free trade agreements rules, ESG Challenges in the international trade.
Learning Outcomes	Students will acquire the ability to apply knowledge and understanding in both a theoretical and practical way and analyse and understand how “borders divide, customs connect”. They will have a full knowledge of the structure of an international trade and customs law and will experience how to apply in concrete all the harmonized rules. Students will be able to understand and analyse in a critical (and operative) legal way real international customs cases, helping them to develop a critical thinking. Students will learn the specific international trade and customs vocabulary and will gain appropriate

	communication skills by studying and analysing legal sources and case law.
Teaching Method	Lectures and participatory learning.
Grading	<p>The final grade is from 18/30 to 30/30. A score below 18, will lead to failure to pass the exam. Answering to all (or wide majority of) questions correctly will lead to the attribution of a score of 30/30 possibly cum laude/with honors.</p> <p>In assessing the level of preparation and assigning the final mark will be taken into account: Written text (70%); appropriate use of the technical and legal vocabulary and ability to analyze and evaluate relevant sources during the Project Work (20%); participation during the lectures (10%).</p>
Method of Evaluation	<p>Written text.</p> <p>Further Oral text, if required by the student to increase the final evaluation</p>
Office Hours	Students will be received before the beginning of each class
E-Mail	mfabio@kpmg.it
Course Textbook	<p>M. Fabio, <i>Customs Law of the European Union</i>, Fifth Edition, 2020, Kluwer Law International</p> <p>During the course and at the end of each class teachers will indicate the relevant parts of the textbook to study. Other material, as for example judgments, awards and papers from scholars related to trade and customs law, will be given during the course. Also non-attending students will receive materials by e-mail and could find it in the teaching materials section on the web-platform. It is strongly advised to take contact with teachers.</p>