



UNIVERSIDAD DE SONORA
Central Region Unit
School of Economic and Administrative Sciences
Economics Department
Bachelor's Degree in International Business and Trade

Identification Information:

Name of the subject: Harmonized Commodity Description and Coding System	Formative Pillar: Specializing
Didactic unit: Course -workshop	Previous Subject Requirement:
Class Hours: 4 per week (2 theory, 2 practice)	Subsequent Subject:
Subject Type: Elective	Credits: 6

Introduction:

The study of the Harmonized System of Classification, Description and Coding of Goods is of great importance for all agents involved in International Business and Trade, since the tariff regulations as well as non-tariff regulations and restrictions to which foreign trade goods entering the country are subject are identified at the level of their Tariff Classification. Therefore, if a company needs to know how much duty a merchandise pays upon entry into the country, or to know what its restrictions or regulations are, it is a priority to Classify it in Tariff.

The legal basis for determining the tariff classification of goods is the General Import and Export Tax Law, which consists of only two articles. The first one indicates the tariff of the tax, establishing the codification of the merchandise, its description, the unit of measure, the "Ad valorem". The second lists the general and complementary rules, whose purpose is to indicate in a brief but specific way the guidelines to be followed in order to achieve a correct classification of goods.

It is important to point out that the general rules, since they are part of the Harmonized System, have an international application, while the complementary rules are exclusive to Mexico.

General Objective:

The student will analyze and interpret the Harmonized System of Designation and Codification of Goods, through the theoretical study of the Law of the General Tax of Import and Export, analyzing the general rules, the complementary rules and explanatory notes of this Law, as well as the study and analysis of practical cases to determine the tariff classification of the goods.

Specific Objectives:

Students will:

- Analyze the nature and composition of the tariff sections of the General Import and Export Tax Act.
- Establish the problem of the process of application of the Law of the General Tax of Import and Export.
- Comparatively develop the different processes of application of the classification methodologies.
- Analyze the nature and composition of the tariff chapters of the General Import and Export Tax Law.
- Develop case studies, classifying various goods by tariff.

Thematic Content:**1. Introduction to the Harmonized System**

- 1.1. Origins of the Harmonized System
- 1.2. Application of the Harmonized System
- 1.3. Description of the Harmonized System International Convention on the Harmonized Commodity Description and Coding System
- 1.4. Merceology of the Harmonized System

2. General Import and Export Tax Law.

- 2.1. General Rules
- 2.2. Complementary Rules
- 2.3. Sections of the Law
- 2.4. Chapters of the Law
- 2.5. Legal Notes and Explanatory Notes

3. Classification methodology.**4. Official criteria for tariff classification.****5. Feedback exercises.**

- 5.1. Case Studies

Teaching Strategies:

- 1.- Presentation of information by the teacher
- 2.- Targeted group discussions
- 3.- Oral presentations by students
- 4.- Bibliographic research by students
- 5.- Analysis of case studies

Course Crediting and Evaluation methods and requirements:

1. Average of three midterm exams	30%
2. Participation in group discussions and presentations or class oral presentations.	20%
3. Final Assignment	40%
4. Participation	10%
Total weighted average	100%

Bibliography

Acosta Roca, Felipe, Clasificación arancelaria de las mercancías: sistema armonizado de designación y codificación de las mercancías / Felipe Acosta Roca.-- 2a ed.-- México: Editorial ISEF, 2001 ISBN 970-676-051-2

Cosío Villegas, Daniel, 1898 – 1976 La Cuestión arancelaria en México / Daniel Cosío Villegas.-- México : Editorial UNAM. Facultad de Economía, 1989 ISBN 968-36-0917-1

Witker, Jorge, Derecho Tributario Aduanero.- 2ª ed.- México, editorial: Instituto de

Investigaciones Jurídicas UNAM, 1999 ISBN 968-36-7094-6

Ley del Impuesto General de Importación y Exportación

Desired academic profile of the teacher:**Academic:**

Bachelor's degree in Foreign Trade, Administration, Commercial Relations or related area.

Teaching Experience:

Have worked as a teacher at the higher education level.

Professional Experience:

Professional performance in public and private organizations .

Teaching Education:

Ease in carrying out teaching-learning tasks

Ease of communication with students as a group or individually

Ability to use technology and instructional techniques (computer, projector, videos, slides, etc.).

Complete the institution's professional development process.

Other: English language proficiency (specifically, the four basic skills).