

DATE.....

STUDENT NO.....

EXAMINATION CENTRE.....

**THE SHIPPING AND FORWARDING AGENTS' ASSOCIATION OF  
ZIMBABWE**



**CUSTOMS LEGISLATION AND PROCEDURES DIPLOMA COURSE**

**FINAL EXAMINATION**

**1 JUNE 2018**

**PAPER THREE**

**TARIFF CLASSIFICATION**

**TIME ALLOCATION: (1½ HOURS)**

**INSTRUCTIONS**

- Indicate, in the space provided, the correct eight-digit tariff code for each of the listed commodities.
- Your student number must appear at the top of this page and on all other pages of this paper.
- You are only allowed to use your Tariff book, explanatory notes and dictionary.
- Answer all questions.
- This paper carries 25% of the final examination marks.

**Section A:**

Given the following cases of goods being imported, you are required, in respect of each case, to classify the goods into their correct 8 digit tariff/commodity code.

ITEM	DESCRIPTION OF GOODS	8-digit HS Commodity Code	Marks
1	Used petrol only "Nissan Ex trail" vehicles , engine capacity 2400 cc, seating capacity 5, type of body SUV		4 marks
2	Girls woven long sleeve blouses made from 40% cotton and 60% polyester		4 marks
3	Woven scarve with Zimbabwean flag colours. (Dimensions 90cm x 15cm)		4 marks
4	Egg trays made from moulded paper pulp, not coloured or decorated		4 marks
5	Biodiesel containing 55% by weight of petroleum oils		4 marks
6	Bamboo bread board		4 marks
7	Lion Matches box containing 45 sticks per box		5 marks
8	Potassium Sulphate fertilizer in 50kg bags		4 marks
9	Tobacco Snuff		4 marks
10	School shoes for boys made from uppers of leather and soles of rubber		4 marks
11	Steel helical springs being parts of a Honda Fit vehicle		4 marks

ITEM	DESCRIPTION OF GOODS	8-digit HS Commodity Code	Marks
12	Ground ginger		4 marks
13	Frozen mussels ( <i>Perna spp</i> ), in 1kg packets, fit for human consumption		4 marks
14	Toyota Corolla sedan, dual powered (petrol and electric motor that can be charged on electric plugs), 1800 cc engine capacity and automatic gear box		4 marks
15	Printed Zimbabwe election campaign billboard poster with a message to vote for a particular candidate who promises to create 1 million jobs in the next 5 years. The poster is printed on adhesive polyvinyl (PVC) plastic.		4 marks
16	Blanket weaving machines, shuttleless		4 marks

**[Total Section A: 65 Marks]**

**SECTION B: Classification with Reasons**

**(Answer this section on a separate piece of paper)**

**For each of the following imported goods justify your classification with reasons from the Customs Tariff.**

1. A consignment of a load of mineral clay for export. The clay assay results have indicated the following minerals in the clay:

- 74% copper
- 1½% Iridium
- 3% gold
- 1% Osmium
- 20½ % iron

**(8 marks)**

2. Your father is running an abattoir that is in the business of slaughtering pigs. He has a huge collection of pig fat from the abattoir which is cut and frozen. He has found a market for the fat in South Africa. The buyer has indicated that the South African government banned importation of products of Chapter 15. A clearing Agent he consulted has indicated that his pig fat is classified in chapter 15. Your father insists his fat should fall under Chapter 2. Give correct classification with your reasons for the frozen uncooked pig fat.

**(6 marks)**

3. You are at the border and an importer presents documents to you for clearance of his agriculture equipment. He bought at an auction a FIAT farm tractor complete with a disc harrow with 6 discs coupled to the tractor. The auction invoice shows one value. The tractor is missing a starter. He also has an invoice with couplings that he will use to replace worn parts on the tractor. The importer who has limited Customs knowledge wants all the goods cleared under the tariff for tractors. You are required to correctly classify this importation with justification of the customs tariff.

**(15 marks)**

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4. A gunpowder manufacturer imported ammonium nitrate which is a key ingredient in the manufacture of gunpowder. The ammonium nitrate is in granule form and packed in 1 tonne bags. Importer wants the consignment cleared under heading 28.35 while you think it's fertilizer. Give the correct classification and your reasons

**6 marks)**

**[Total Section B: 35 Marks]**

**\*End of Examination\***