DATE STUDENT NO.....

EXAMINATION CENTRE

THE SHIPPING AND FORWADING AGENTS' ASSOCIATION OF ZIMBABWE



CUSTOMS LEGISLATION AND PROCEDURES DIPLOMA COURSE

FINAL EXAMINATION

PAPER TWO

GENERAL PAPER

<u>31 MAY 2018</u>

TIME ALLOCATION: (2 HOURS)

INSTRUCTIONS

- Part A Answer compulsory Valuation question.
- Part B Answer 2 questions in this part.
- Remember to write your student number on all your answer sheets.
- Start each new question on a fresh answer sheet.
- This examination script is the property of SFAAZ and must not be removed from the examination room.
- This paper carries 25% of the final examination mark.

NOVMAY 2018 CLP Diploma Final / P2

QUESTION ONE- Compulsory

 a) The attached Invoice, freight statemente, Bill of Lading, Rail Advise Note and and Rates of Exchange are for a shipment imported by roadail transport.

You are required to calculate the VDPs for the three items on the invoice using a worksheet. Please show all your calculations on the worksheet. (25 marks)

MOL & BURGENER OF GROUND, NUM ICO OF TIME ICO OF TIME <thico of="" th="" time<=""> ICO OF TIME <thico of<="" th=""><th>Website BCAC Code: MSCU In Table Do Or RECIS: <thdo of="" recis:<="" th=""> Do OF RECIS:</thdo></th><th>-</th><th>LUL</th><th>min Rieu - CH -1208 G</th><th>G COMPANY S.A.</th><th>ORIGINA</th><th></th><th>MSCUUO65</th><th>3432</th></thico></thico>	Website BCAC Code: MSCU In Table Do Or RECIS: Do Or RECIS: <thdo of="" recis:<="" th=""> Do OF RECIS:</thdo>	-	LUL	min Rieu - CH -1208 G	G COMPANY S.A.	ORIGINA		MSCUUO65	3432
			WAR BUT						
	Headcordship How segmenting real data in Contract in Multiple Markets with 'near Owner 10 TEL:002877222 Head of PODCMARD MULTIPLE - FROM A Minipole Head of PODCMARD MULTIPLE - FROM A MINIPOLE OF PODCMARD MULTIPLE - FROM A Minipole Head of PODCMARD MULTIPLE - FROM A Minipole Head of PODCMARD MULTIPLE - FROM A MINIPOLE OF PODCMARD MULTIPLE OF PO	"DR	SHIPPER: HEJIANG DAMING TRADE CO.LL PT 325,ENTR 1,BLDG 1,JIAHE SI	INITED QUARE, YIWU, ZHEJIANG, CHINA		CARRIER'S AGENTS SHIPPER'S LOAD, COU loos or damage to the g winter pariod, and / or / or inherent vice of the FCLFCL	S ENDORSEMENTS: (Inclu INT AND BEALED. Carrier has a pools by reason of natural vari caused by inadequate packing Goods, in such temparatures.	Ide Agent(s) at POD) so liability or responsibility whatsou ations in strengophetic temporatures of the Goods for carriage in dry-van	
		CHAR	CONSIGNEE: This B/L is not ne INVESTMENT P/L MILLOWVALE HARARE ZIMBABV ERSON:BAIL	nontiable unless marked "To Order" VE CONTACT	or "To Order of" here. TEL:0026377222	 SHIPPER DECLARES T REGULATIONS . FAIL OR CARGO DESTROYI 	THAT ANY APPLICABLE WOOD URE TO COMPLY WILL RESULT ED - ALL COSTS/FINES/PENAL	PACKAGING MATERIALS COMPLY IN CONTAINERS BEING RETURNE ITES WILL BE FOR SHIPPERS ACC	WITH ISI D TO LO DUNTS
VESSEL MOV VOYAGE NO we share it in ADRIAN SCHULTE - FIGOLA DOIT OF LAGANG ALCE OF ENDING DURATION SCHULTE - FIGOLA DOIDNO REF. (i) SHIPPERS REF. PORT OF DURCHARGE PLACE OF ENDING	EXERCISE NO VEXTOR END one streaments Index of Culcaming PLACE OF RECENT:					PORT OF DISCHARGE MSC (PTY) LTD.MSC H P.O. BOX 10887 Durban, 4001 Phone : +27 31 350 791	AGENT: COUSE 64, WINDER STREET		
ADRIAN SCHULTE - F1501A Hingbo XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	ADRIAN SCHULTE - F1501A Ningbo XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX					Pak : 427 31 334 8687			
PACKABEN SUMULTS STATUCE PACE OF DELATERY (Controlled Transford ONLY - see CD Paces 2000) 1770BABA PACE OF DELATERY (Controlled Transford ONLY - see CD Paces 2000) PARTICULARS FURNISHED BY THE SHIPPER - NOT CHECKED BY CARRIER - CARRIER NOT RESPONSIBLE (see Claw Description of Packages and Good Numbers and Maria Group Carrier (Southern Y and Description of Packages and Good (Control on Instande Data Claw (Control on Instande Data Claw (Cont	PACKAGE STATULE VIDUAL Samplers SEE PORT OF DISCHARGE Durban, South Africa PACE OF DELAERY - Conclusion Transport ONLY - Les CA Harare,Zimbabwe - Container Yard PARTICULARS FURNISHED BY THE SHIPPER'S NEE UNDER STATUS (Container Status) PACE OF DELAERY - CONTAINER NOT RESPONDING UNDER Harare,Zimbabwe - Container Yard PARTICULARS FURNISHED BY THE SHIPPER'S NEE UNDER STATUS PACE OF DELAERY - CARREN NOT RESPONDING UNDER Harare,Zimbabwe - Container Yard PARTICULARS FURNISHED BY THE SHIPPER'S NEE UNDER STATUS Container Yard BILLUSY ROLL Of Packages and Goods (Container Yard) Offeet Care Main Multiple Status BILLUSY ROLL 200 Packages (A) HOX 288HLECTON MACHINE CHILLES BEAR Number: Trade.000 kg, I BILOW MOLDING MOULD Total Items: 200 CY TO FO Total Items: 200 Total Items: 200 Freight Prepaid Freight Prepaid Freight Prepaid Freight Prepaid Freight Roll RAME PREMO COLLECT Total Items: 200 RAME PREMO COLLECT Total Items: 200 Freight Prepaid Freight Roll Freight Roll Roll Roll Roll Roll Roll Roll Rol						the second s		e Claus
TYTDBABA Durban, South Africa Harare,Zimbabws - Container Yard PARTICULARS FURNISHED BY THE SHIPPER - NOT CHECKED BY CARRIER - CARRIER NOT RESPONSIBLE (see Carrolling Container Marking) Orosa Carrolling Container Marking Mumbers and Marks Decomposition of Packages and Goods Orosa Carrolling Container Marking Orosa Carrolling Container Marking MULDSTR227 220 Package/of of DX 288NJECTION MACHINE HIGH PRESSURE COMPRESSURE COMPR	TYTDBABA Durban, South Africa Harare_Zimbabwe - Container Yard PARTICULARS FURNISHED BY THE SHIPPER - NOT CHECKED BY CARRER - CARRIER NOT RESPONSIBLE (see Class Description of Packages and Goods (Continued on attordel Bis of Lakey Titler pages), if application) Ores: Carrier Weicht Weicht Weicht Weicht Weicht Weicht Bis Ow MOLDING MOULD CHILLER MICH PRESSURE COMPRESSURE COMPRESSURE Seal Number: BLOW MOLDING MOULD CHILLER MICH PRESSURE COMPRESSURE Seal Number: CHILLER MICH PRESSURE COMPRESSURE Seal Number: CHILLER MICH PRESSURE COMPRESSURE Seal Number: CHILLER MICH PRESSURE COMPRESSURE Seal Number: CHILLER MICH PRESSURE COMPRESSURE Seal Number: VM MICH PRESSURE COMPRESSURE Seal Number: VM MICH PRESSURE COMPRESSURE MICH PRESSURE COMPRESSURE COMPRESSURE MICH PRESSURE COMPRESSURE MICH PRESSURE COMPRESSURE COMPRESSURE MICH PRESSURE COMPRESSURE COMPRESSURE MICH PRESSURE COMPRESSURE MICH PRESSURE COMPRESSURE MICH PRESSURE COMPRESSURE MICH PRESSU	-		and the second se					ee Claur
Container Nambers, Beal Description of Packages and Goods Orea Care 1 Mean Mainteen NUMEXER and Marine 220 Package(s) of HOX 288IN/ECTION MACHINE 17.000.000 kgs. 17.000	Container Nambers, Beal Description of Packages and Bods Order Cargo Mile Mile NUMERSTRATE 220 Package(s) of HOX 288IN/ECTION MACHINE CHILLES 17,000.00 kgs. 0 Seal Number: CY TO FO 17,000.00 kgs. 0 FEXEGRAT & CHARGE CY TO FO 17,000.00 kgs. 0 Total Items: 220 CY TO FO Total 17,000.00 kgs. 0 FEREDAT & CHARGE Cargo shell not be delivered unless FreqUt & Charges are publicer Clause 10 Total 17,000.00 kgs. 0 FREEDAT & CHARGE Cargo shell not be delivered unless FreqUt & Charges are publicer Clause 10 Total 17,000.00 kgs. 0 FREEDAT & CHARGE Cargo shell not be delivered unless FreqUt & Charges are publicer Clause 10 Total 17,000.00 kgs. 0 FREEDAT & CHARGE Cargo shell not be delivered unless FreqUt & Charges are publicer Clause 10 Total 17,000.00 kgs. 0 FREEDAT & CHARGE Register T & CHARGE Anter T Total 17,000.00 kgs. 0 Freight Prepaid Collabor Total 17,000.00 kgs. 0 0 0 0 0 0<								
Numbers and Names (Commund on statewer Bill Lake) Weicht Meiner NNKU22678276 220 Peckage) of NDX 288INJECTION MACHINE 17.000.000 kgs. 17	Instrument and Hards (Commund on attached Bill of Lalling River pages(5). If applicable) Weicht Im INKU22678276 200 Pecksopping of MDX 288INJECTION MACHINE 17.000.000 kgs. 6 Seal Numbers: CY TO FO 17.000.000 kgs. 6 Trave Vieight: 3.922 kgs. CY TO FO 17.000.000 kgs. 6 Trave Vieight: 3.922 kgs. CY TO FO 17.000.000 kgs. 6 FEBS/703200 CY TO FO 17.000.000 kgs. 6 Total Harms: 220 CY TO FO 17.000.000 kgs. 6 Freight Prepaid 17.000.000 kgs. 6	E	the second se				R - CARRIER NO		
INPUL2276276 220 Preckage(s) of HOX 288INJECTION MACHINE CHILLER 17.000.000 kgs. 17.000.000 kgs. Seal Number: FEX0740320 Tare Weight: 3,322 kgs. Marks and Number: NM CY TO FO 17.000.000 kgs. 17.000.000 kgs. Total Immissional Forwarding Co., LTD. Total Immissional Forwarding Co., LTD. Total Immissional Forwarding Co., LTD. Total Immissional Forwarding Co., LTD. Total Immissional Forwarding Co., LTD. Total Immissional Forwarding Co., LTD. Total Immissional Forwarding Co., LTD. Total Immissional Forwarding Co., LTD. Total Immissional Forwarding Co., LTD. Total Immissional Forwarding Co., LTD. Total Immissional Forwarding Co., LTD. Total Immissional Forwarding Co., LTD. Total Immissional Forwarding Co., LTD. TeteGort & CHARGE: Create the delivered unless Frequit & Charges are publiced Clause 101 Marks Immissional Forwarding Co., LTD. TeteGort & CHARGE: Create the delivered unless Frequit & Charges are publiced Clause 101 Marks Immissional Forwarding Co., LTD. TeteGort & CHARGE: Create the delivered unless Frequit & Charges are publiced Clause 101 Marks Immissional Forwarding Co., LTD. TeteGort & CHARGE: Create the delivered unless Frequit & Charges are publiced Clause 101 Marks Immissional Forwarding Co., LTD. TeteGort & CHARGE: Create the delivered unless Frequit & Charges are publiced Clause 101 Marks Immissional Forwarding Co., LTD. TeteGort & CHARGE: Create the delivered unless Frequit & Charges are publiced Clause 101 Marks Immissional	INPULIZESTRETS 220 Precisage(s) of HOX 288INJECTION MACHINE CHILLER HIGH PRESSURE COMPRESSOR BLOW MOLDON MOULD EDUANDON MOULD FEX07/40320 17,000.00 kgs. 17,000.00 kgs. 17,000.00 kgs. 1 FEX07/40320 CY TO FO Total 17,000.00 kgs. 1 1 1 1 1 1 1 1 0.000 kgs. 1 1 1 1 1 1 0.000 kgs. 1 1 1 1 1 1 0.000 kgs. 1 </td <td></td> <td></td> <td>al (</td> <td>Description of Pack Continued on attached Bill of Ladir</td> <td>ages and Goods ng Rider pages(s), if app</td> <td>licable)</td> <td></td> <td>Meas</td>			al (Description of Pack Continued on attached Bill of Ladir	ages and Goods ng Rider pages(s), if app	licable)		Meas
The Weight: 3.922 kgs. Marks and Numbers: NM name account:Ningbo Zenith International Forwarding Co., LTD. Total Items: 220 Freight Propaid Freight Rought: A Charges are publicle Clause 10 Freight: Clause Rought: A Charges are publicles Clause 10 Freight: Clause Rought: A Charges are publicles Clause 10 Freight: Clause Rought: A Charges are publicles Clause 10 Freight: Clause Rought: A Charges are publicles Clause 10 Freight: Clause Rought: A Charges are publicles Clause 10 Freight: Clause Rought: A Charges are publicles Clause 10 Freight: Clause Rought: A Charges are publicles Clause 10 Freight: Clause Rought: A Charges are publicles Clause 10 Freight: Rought: Rough	The Weight: 3.922 kgs. Marks and Numbers: NM name account/Ningbo Zenith International Forwarding Co., LTD. Total Items: 220 Freight Propaid Freight Propaid Image: State of the state of t	4	INKU2576276 40' HIGH CUBE	CHILLER HIGH PRESSURE (COMPRESSOR	ie .		17,000.000 kgs.	68.
President & Changes Events Total Total </td <td>President & Changes Easy of the Carter in Segment and Sold Party of the Carter in Segm</td> <td>Ta</td> <td>are Weight: 3,922 kgs.</td> <td>CY TO FO</td> <td></td> <td></td> <td></td> <td></td> <td></td>	President & Changes Easy of the Carter in Segment and Sold Party of the Carter in Segm	Ta	are Weight: 3,922 kgs.	CY TO FO					
Total Items: 220 Total 17,000.000 kgs. 64 Freight Prepaid Image: Composition of the second s	Total Items: 220 Total 17.880.088 kgs. 88 Freight Prepaid Image: State			name account Ninot	o Zenith International Forward	ting Co. LTD			
FREIGHT & CHARGE: Cargo shall not be definered unless Freight & Charges are publices Clause 16) RECEIVED by the Cartier is agained or activities of control of the cartier in agained or activities of control of the cartier in agained or activities of control of the cartier in agained or activities of control of the cartier in agained or activities of the cartier in agained or acanded or acanded or activities of the cartier in agained or activi	FREIGHT & CHARGE: Cargo shall not be delivered unless Freight & Charges are paid(see Clause 16) FREIGHT & CHARGE: Cargo shall not be delivered unless Freight & Charges are paid(see Clause 16) FREIGHT & CHARGE: RATE PREMAT COLLECT Sector Premark Sector Premark Image: Sector Premark RATE PREMAT COLLECT Image: Sector Premark Rest Premark Rest Premark Rest Premark Image: Sector Premark Rest Premark Rest Premark Rest Premark Image: Sector Premark Rest Premark Rest Premark Rest Premark Image: Sector Premark Rest Premark Rest Premark Rest Premark Image: Sector Premark Rest Premark Rest Premark Rest Premark Image: Sector Premark Rest Premark Rest Premark Rest Premark <								
PREIGHT & CHARGES BASIS RATE PREPAID COLLECT Index of the second production of the second prod	PREIGNET & CHARGES BASIS RATE PREIDNET PREIDNET & CHARGES BASIS RATE PREIDNET COLLECT HELDINGT & CHARGES BASIS RATE PREIDNET RECOVERS WITH SERVICE AND CONTINGE OF THE CHARGE OF THE CHARGE OF THE CHARGE OF THE CHARGE OF THE TRUST AND CONTINGE OF THE CHARGE OF THE THE AND CONTINGE OF THE CHARGE OF THE THE AND CONTINGE OF THE CHARGE OF THE TRUST AND CONTINGE OF THE CHARGE OF THE TRUST AND CONTINGE OF THE CHARGE OF THE TRUST AND CONTINGE OF THE CHARGE	- 1		Freight Prepaid				Total : 17,000.000 kgs.	68.
PREXIMIT & CHARGES BASIS RATE PREPAID COLLECT BECLIVED by the Charter is appearing good provide allo download. Underwork and the functional terms and an additional terms and additionad terms and additionad terms and additeremands and terms	PERIOD Y & CHARGES BASIS RATE PREPAID COLLECT Integrating optication in the second provided and controls where the second secon		a	Freight Prepaid				Total : 17,000.000 kgs.	68.
PREDICIT'S CHARGES BASIS RATE PREPAD COLLECT Address of the control of the	PREDICIT'S & CHARGEIS BASIS RATE PREDIAD COLLECT Image: Annotation of the second process based on the second process based base	-	ā	Freight Prepaid				Total : 17,066.500 kga.	68.
DECLARED VALUE (Only applicable if Ad Valorem charase paid - see Clause 14.1) CARRIER'S RECEIPT (No. of Chtr. or Pigs rovid by Carter - see Clause 14.1) SigNED on behalf of the Carter MSC Modiferrament Shipping C by As Agenti. PLACE AND DATE OF ISSUE Ningb, China SHIPPED ON BOARD DATE SigNED on behalf of the Carter of the Agent and the carter of the	DECLARED VALUE (Only applicable if Ad Valorem charase paid - see Clause 7.3) CARRIER'S RECEIPT (No. of Critrs or Pkigs rovid by Carrier - see Clause 1.1) SigNIBD on behalf of the Carrier INSC Modiferraneen Shipping Crit by As Agenti PLACE AND DATE OF ISSUE Ningb, China SHIPPED ON BOARD DATE SHIPPED ON BOARD DATE		ā		 Channes on caldinan Citrate 161 				68.0
DECLARED VALUE (Only applicable if Ad Valorem charase paid - see Clause 1-3) XXXXXXXXXXXXXXX CARRIER'S RECEIPT (No. of Critrs or Prigs rovid by Carrier - see Clause 1-4) 1 C critrs SigNED on behalf of the Carrier MSC Modiferrament Shipping C by As Agenti. PLACE AND DATE OF ISSUE https:// Carrier Control SHIPPED ON BOARD DATE SHIPPED ON BOARD DATE	DECLARED VALUE (Only applicable if Ad Valorem charage paid - see Classe 7.3) CARRIER'S RECEIPT (No. of Chris or Pkigs rood by Carrier - see Classe 1.1) SigNISD on behalf of the Carrier INSC Modiferraneen Shipping Cr by As Agenti PLACE AND DATE OF ISSUE hinging, China SHIPPED ON BOARD DATE SHIPPED ON BOARD DATE			o shall not be delivered unless Freight			RECEIVED by the Clarifier In apport atend hearing the Salaritier and acceleration		
DECLARED VALUE (Only applicable if Ad Valorem charges paid - see Clause 7.31 CARRIER'S RECEIPT (No. of Critrs or Pigs rovid by Carrier - see Clause 14.1) SUGRES on behalf of the Carrier MSC Mediterranean Shipping C by As Agenti PLACE AND DATE OF ISSUE Mingbo, China SHIPPED ON BOARD DATE SHIPPED ON BOARD DATE SHIPPED ON BOARD DATE	DECLARED VALUE (Only applicable If Ad Valorem charase said - see Clause 7.31 CARRIER'S RECEIPT (No. of Critrs or Pkgs rold by Cardier - see Clause 14.1) Signed and a set of the context of the difference of the clause of clause and a set of the context of the difference of the clause of clause and a set of the context of the difference of the clause of clause and a set of the context of the difference of the clause of clause and a set of the context of the difference of the clause of the difference of the clause of the context of the difference of the clause of the difference of the clause of the difference of the clause of the difference of the clause of the difference of the clause of the difference o			o shall not be delivered unless Freight		SOLLECT	RECEIVED by the Carter In appared to the second horizontal memory the total manufact or indicated to the loss utilities Control Total Second Test Instructions of the Second Test Instruction of Losson and Test Instructional	and good roads and coadfloot (Johan gaseling of Coadanese & vice was passa as Ready for company and part of the second second second second second coadfloot and as a second second second second coadfloot and as a second second second coadfloot and as a second second second second coadfloot and as a second second second second coadfloot and as a second seco	otherwise pee or un pee or un per or un per or the per or the per or the per or the per or the per or the per or the per or the per or the per or the per or the per or the per
DECLARED VALUE (Only applicable if Ad Valorem charase seld - see Clause 7.3) CARRIER'S RECEIPT (No. of Critra or Pkgs rovid by Carrier - see Clause 14.1) SIGNED on behalf of the Carrier MSC Mediterranean Shipping C by As Agent XXXOCXOCXOXXOXXXX 1 cntrt by As Agent by As Agent PLACE AND DATE OF ISSUE Ningbo, Chima SHIPPED ON BOARD DATE Critra or Pkgs rovid by AS Agent Critra or Pkgs rovid by As Agent Critra or Pkgs rovid by As Agent	DECLARED VALUE (Only applicable if Ad Valorem charase seid - see Classe 7.31 CARRIER'S RECEIPT (No. of Critrs or Pkgs row by Carrier - see Classe 14.1) SQMED on behalf of the Carrier MSC Mediterraneen Shipping Co by As Agent VXXOCXOCXOCXOCXX 1 cntr by As Agent by As Agent PLACE AND DATE OF ISSUE Ningbo, China SHIPPED ON BOARD DATE SHIPPED ON BOARD DATE 217.57.59.7.6	,		o shall not be delivered unless Freight		COLLECT	If this is a negotiable (To Order / r endicosed must be extremelened by outhanding Freight and charges) this is a non-negotiable (straight) or issue a Delivery Order (straight) or issue a Delivery Order (straight) against the surrender of one oxigi national law at the Port of Dischar	read good robot and countries (other manufactor) of Containers or other packs manufactor of Containers or other packs of angel for comparison and for all foldows in adjustants. In ACCOFTMO STREES, VACCOFTMO STREES, VACCOFTMO STR	otherwise see or universe be terms be terms to Port of T HSE B SE SIDE SE SIDE T HE see SIDE SEE SID
Chromes call-see Clause 7.3) Carrier - see Clause 14.1) by As Agenti XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Chrones paid - see Class 7.33 Carrier - see Class 1.41) by As Agenti XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			o shall not be delivered unless Freight		SOLLECT	If this is a negotiable (To Order 1/ endoced must be avernedmend by outstanding Freight and charges) this is a non-compliable (transiti or issue a Detivery Order failter pa- gainst the surrender of one oug national law at the Port of Discha IN WTNESS WHEREOF the Ca of Lading stand at the top, all of of Lading task bese sucrendered a	averaged outer and coefficient (unless and the second second coefficient (unless a second point of the second second second a second point of the second sec	otherwise see or universe be terms be terms to Port of T HSE B SE SIDE SE SIDE T HE see SIDE SEE SID
PLACE AND DATE OF ISSUE SHIPPED ON BOARD DATE STORE ST	PLACE AND DATE OF ISSUE SHIPPED ON BOARD DATE		PREIGHT & CHARGES	o shall not be delivered unless Freight BASIS RATE	PREPAID	COLLECT	If this is a negotiable (To Otder / matcread must be aurendered to contanding Freight and charges) that is a nen-equilable (thisging), opport the surveder of one organization opport the surveder of one organization indicat law at the ford of Dicted of Lading basis devices are survedered of Lading basis down assertioned a	metric good profer and conditions (unlesses) and the second secon	otherwesse pee or with the terms a Port of the terms a Port of the terms a Port of the terms a Port of the terms a Port of the terms a Port of the terms a Port of
217575978	A 217575978		PREIGHT & CHARGES	o shall not be delivered unless Freight BASIS RATE IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	PREPAID (PREPAID (COLLECT	If this is a mappinghe (T). Other / mappinghesis and based on the contracting mappinghesis and based on the same a Delivery Collection of a same a delivery of a same a del	and the second second condition (unless manufactor) of Constants or other basis manufactor of Constants or other basis of constants or other basis of constants or other basis of constants or other basis of the other basis of constants of con- tent or basis of constants of the basis of the constants of the constants of the other basis of the Constant of the basis of the constants of the constants of the other basis of the constants of the constants of the other basis of the constants of the constants of the other basis of the constants of the constants of the other basis of the constants of the constants of the other basis of the constants of the constants of the other basis of the constants of the constants of the other basis of the constants of the constants of the other basis of the constants of the constants of the other basis of the constants of the constants of the other basis of the constants of the constants of the other basis of the constants of the constants of the other basis of the constants of the constants of the other basis of the constants of the constants of the constants of the other basis of the constants of the constants of the constants of the other basis of the constants of the constants of the constants of the other basis of the constants of the constants of the constants of the other basis of the constants of the constants of the constants of the other basis of the constants of the constants of the constants of the other basis of the constants of the constants of the constants of the other basis of the constants of the constants of the constants of the other basis of the constants of the constants of the constants of the other basis of the constants of the constants of the constants of the other basis of the constants of the constants of the constants of the other basis of the constants of the constants	otherwesse pee or with the terms a Port of the terms a Port of the terms a Port of the terms a Port of the terms a Port of the terms a Port of the terms a Port of
Standard Edition - UT/2013 TEKMES CONTINUED ON REVERSE J	Standard Edition - V1/2V13 TEXAMS CONTINUED ON REVENSE J		PREIGHT & CHARGES PREIGHT & CHARGES DECLARED VALUE (Only app) charge calc - see Clause 7.31 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	o shall not be delivered unless Preight BASHB RATE Include If Ad Valorem Can K 1	PREPAID (ARREN'S RECEIPT (No of Critrs or for - see Clause 14.1) Cntr	COLLECT	If the is a negotistic (% Other, % Othe	And the second s	otherwise a port of the second a port of the second second second second the second se
		-	PREIGHT & CHARGES PREIGHT & CHARGES DECLAVED VALUE (Only sep) charges cells - see Clause 7.33 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	In shall not be delivered unless Freight BA595 RATE Itable If Ad Valorem Can	PREPAID (RRIER'S RECEIPT (No. of Critrs or for -see Clause 14.1) Critr PPED ON BOARD DATE	DOLLECT Pluga roud by	If the is a negotiable (Th. Other, 1) the issues of the issues of the issues of the issues of the the issues on expected the (thready the issues of the issues of the issues of the issues of the issues of the issues of the issues of the issues of the issues of the issues of the issues of the issues of the issues of the issues of the original the issues of the issues of the issues of the original the issues of the issues of the issues of the original the issues of the issues of the original the original the issues of the issues of the original the original the issues of the original the issues of the original the issues of the original the issues of the original the issues of the original the issues of the original the issues of the original the issues of the original the original the issues of the original the original the original the original the issues of the original the	And the second s	otherwise gene or work service of the state original in the source or the source of Bi original in original in

- J	ONTAINER RAIL AD	VICE/INVOI	CE FOR		TRAINS	272	250	and an and a second second second	-025	5089	1
ME AND FULL ADDR	•				SUPPLIER	S INVOICE REF.	STATION			STATS No.	
Container Loaded or Wagon Number	9 2 miles 5 1	N N	1	ICE DOCI	JMENT NUMBER	PC19B	STATIO	Salar Salar			C. S.
AME AND FULL ADD	RESS OF CONSIGNEE	<u>.</u>					5	ica-		STATS N	5-
Nes	682		P				FOR		Hino.	Eve Sdg2/Rooth	e No.
Container Size and Number	DESCRIP (State type of Packaging a	TION OF GOODS nd Marks and Num	pers on Goods	5)	Weight In Kilograms	Weight By Class	Class/- Rate	CHARGES I	AID C	HARGES TO PAY	N
40'	1~ky 25	4627	0	-	20922	20922	A2A	35145	00		100
				-			202	919411	09	-	
	1					SARA -	711~	~ 100	01		1.1.1.20
	1:).				St. materi	-			Section in
<u>}</u>	ATTIC	5-02	<u> </u>		-				-	· H	All and
	Rasi			-							the start
		14				тот. WEIGHT 2	0922	-			1
					20922	Account I	Number 	56111	09	5	1. 12 A.S.
LOCHIN	M. R. Z. CONTAINER TER REALEASE		a 1	ADV		e		Allocation Bloc	1		
AUTHOR CELER	CUSTOMS USE ONLY	2018 OFI Rai	val please ord oved within the FICIAL RAILV ways not as on accordance rein. If not ren	ter its ren he period NAY TAF carriers, b with the noved wit	allowed in the c allowed in the c RIFF Books it v ut as warehouse conditions and hin the period so	possible. If it is no current edition of the will be held by the emen at owner's ris regulations set for becified, storage ar e rates laid dow	ot le k, REPEATE th	p			
100	· · · · · · · · · · · · · · · · · · ·										
	DATE STAMP		Signa		EN Z ANIMAL	Date					
NAME OF OFFICER		/		ACCOL	INTS SECTI	ION		and the second		A. S.	

	浙江大明贸易有降	艮公司		
-	ZHEJIANG DAMING TRAD	E CO.,LIMIT	TED	
~	发 票			
	INVOICE			
To: INVESTMENT	IS P/L	发票		
WILLOWVALH HARARE, ZIMI Mobil: +263-772	BABWE	Invoice N 售货确认 Sales Con 日期	-	DM-695317
		Date:		2018-04-22
装船口岸 From: NINGBO CHIN	目的地	RARE, ZIMBABW	/E	
信用证号数	开户银	行		
Letter of Credit No.		Port of Disch	arge : Durban R	SA
唛号 Marks & Nos.	品名 Description	数量 QTY	单价Unit Price	总 值 Amount
N/M	HDX288 Plastic Injection Machine	1	21,000.00	US Dollars 21,000.00
	Injecton Machine Parts	4		3,205.50
	Hydraulic jacks	10	1,650.00	16,500.00
1.0				
2.				
		Total:	í ()	40,705.50
		Discou	nt 10%	4,070.55
				36,634.95
		Sea Fre	-	1,800.00 38,434.95
	ay United States dollars Thirty eight tho	Total Pay		
n	inety five cents			
	Ferms: CFR Durban (Incoterms 2010)			
		浙江大	1 明貿易有限	成公 可
			Authorized Sig	nature(s)

IMRA RATES OF EXCHANGE	FOR CUST	<u>'OMS PURPOSES FO</u>	R THE PERIOD 20 M	ay 2018 to 5 June 2018			
CURRENCY	CODE	CROSS RATE	ZIMRA RATE	CURRENCY	CODE	CROSS-RATE	ZIMRA RATE
NGOLA KWANZA	AOA	165.918	0.006	MALAWIAN KWACHA	MWK	725.545	0.0014
ARGENTINE PESO	ARS	17.695	0.0565	MALAYSIAN RINGGIT	MYR	4.23	0.2364
AUSTRALIAN DOLLAR	AUD	1.302	0.768	MAURITIAN RUPEE	MUR	34.289	0.0292
AUSTRIA	EUR	0.859	1.1641	MOROCCAN DIRHAM	MAD	9.501	0.1053
BAHRAINI DINAR	BHD	0.377	2.6525	MOZAMBICAN METICAL	MZN	60.972	0.0164
BELGIUM	EUR	0.859	1.1641	NAMIBIAN DOLLAR	NAD	14.042	0.0712
BOTSWANA PULA	BWP	10.519	0.0951	NETHERLANDS	EUR	0.859	1.1641
BRAZILIAN REAL	BRL	3.289	0.304	NEW ZEALAND DOLLAR	NZD	1.46	0.6849
BRITISH POUND	GBP	0.757	1.321	NIGERIAN NAIRA	NGN	359.506	0.0028
BURUNDIAN FRANC	BIF	1756.29	0.0006	NORTH KOREAN WON	KPW	130.973	0.0076
CANADIAN DOLLAR	CAD	1.283	0.7794	NORWEGIAN KRONER	NOK	8.17	0.1224
CHINESE RENMINBI							
YUAN	CNY	6.627	0.1509	PAKISTANI RUPEE	PKR	105.371	0.0095
CUBAN PESO	CUP	26.5	0.0377	POLISH ZLOTY	PLN	3.644	0.2744
CYPRIOT POUND	EUR	0.859	1.1641	PORTUGAL	EUR	0.859	1.1641
CZECH KORUNA	CZK	22.022	0.0454	QATARI RIYAL	QAR	3.778	0.2647
DANISH KRONER	DKK	6.391	0.1565	RUSSIAN RUBLE	RUB	58.132	0.0172
EGYPTIAN POUND	EGP	17.657	0.0566	RWANDAN FRANC	RWF	853.242	0.0012
ETHOPIAN BIRR	ETB	27.147	0.0368	SAUDI ARABIAN RIYAL	SAR	3.75	0.2667
EURO	EUR	0.859	1.1641	SINGAPORE DOLLAR	SGD	1.36	0.7353
FINLAND	EUR	0.859	1.1641	SPAIN	EUR	0.859	1.1641
CURRENCY	CODE	CROSS RATE	ZIMRA RATE	CURRENCY	CODE	CROSS RATE	ZIMRA RATE
FRANCE	EUR	0.859	1.1641	SOUTH AFRICAN RAND	ZAR	14.042	0.0712
GERMANY	EUR	0.859	1.1641	SOUTH KOREAN WON	KRW	1117.636	0.0009
GHANAIAN CEDI	GHC	4.408	0.2269	SUDANESE POUND	<u>SDG</u>	6.671	0.1499
GREECE	EUR	0.859	1.1641	SWAZI LILONGENI	SZL	14.042	0.0712

JAPANESE YEN	JPY	113.038	0.0088	UAE DIRHAM	AED	3.673	0.2723
KENYAN SHILLING	KES	103.742	0.0096	UGANDAN SHILLING	UGX	3649.788	0.0003
KUWAIT DINAR	KWD	0.303	3.3003	UNITED STATES DOLLAR	USD	4	4
LESOTHO MALUTI	LSL	14.042	0.0712	WEST AFRICAN FRANC GUINEA BISSAU	XOF	563.311	0.0018
MACAU PATACA	MOP	8.035	0.1245	ZAMBIAN KWACHA	ZMW	10.008	0.0999
			207 14	00 / 0 1 T 0010	•		

The ZIMRA rate of interest on overdue amounts is 10% per anum with effect from 1 January 2010.

MAY 2018 CLP Diploma Final / P2

b) An importer fails to pay duty on an imported item. The goods are sold by ZIMRA at a+ Customs rummage sale. ZIMRA, the transporter, transit shed operator and the importer are all interested in getting a share of the proceeds. Explain how the proceeds should be shared. Support your answer with legislation. How is freight and insurance calculated for a commercial consignment imported by post?

(<u>6</u>4 marks)

For goods imported by road you may use deemed freight calculated as 5% of FOB value for goods transported from South Africa or Zambia if the importer uses his own transport. What are the other three circumstances that an importer is authorized by the customs act to use deemed freight for a road import from South Africa or Zambia.

<mark>(3</mark>

marks)

(d)b __An importer has given you an invoice and a freight statement from a commercial road carrier. for goods imported on a commercial carrier by road transport. The consignment consists of 300 laptop computers. The goods are not insured. The company that supplied the computers has given the driver a carton of donated shirts to be delivered to a charitable organization in Zimbabwe. The importer does not have an invoice for the donated goods but just a letter of donation. 100 caps inscribed "HP laptops for the future generations". These are to be used as free giveaways to people who will purchase laptops. A friend in the clearing field advises you to calculate 5% of FOB then compare it with the freight on the freight statement. He also advises you to ignore insurance since the goods are not insured. Describe how VDP for the imported goods should be calculated. Support your answer with legislation.you would value the caps given that the driver does not have a [76]

marks)

TV1 will not apply as there is no price paid or payable. Use identical, similar or fallback methods. For identical and similar you look at importations of identical or similar goods made in the last 3 months.

Formatted: Indent: Left: 0.63 cm, No bullets or numbering

Formatted: Font: 9 pt, Font color: Red

- Formatted: Not Highlight
- Formatted: Font: 9 pt, Font color: Red

Formatted: List Paragraph, Numbered + Level: 1 + Numbering Style: i, ii, iii, ... + Start at: 1 + Alignment: Right + Aligned at: 0.63 cm + Indent at: 1.27 cm

Formatted: Font: 9 pt, Font color: Red

	7
c) Explain why it is legal for ZIMRA to reject your declared value and use their own value on	
an imported vehicle?	
(<u>3</u> marks)	Formatted: Font: Not Bold
d) How are private goods valued on import. Support with legislation (3 marks)	
FOB value – Act 117	
{Total 40 marks}	
9	

MAY 2018 CLP Diploma Final / P2		
QUESTION TWO		
The Minister of Finance recently announced	the 2019 National hudget proposals. In his	Formatted: Font: +Headings (Cambria), 13 pt
		Formatted: Normal, No bullets or numbering
	that affect the Customs environment. Some of	
the proposals covered:		
i. Duty payment in foreign curre	ncy	
<u>ii. Transit cargo</u>		Formatted: Not Highlight
<u>iii. Pre-clearance</u>		
iv. Review of excise duty		
v. Ringfencing some imports.	+	Formatted: Numbered + Level: 1 + Numbering Style: i, ii, iii,
Explain, with examples of affected go	ods where applicable, the above proposals in	+ Start at: 1 + Alignment: Right + Aligned at: 1.9 cm + Indent at: 2.54 cm
	ould identify in each case the legislation that will	Formatted: Not Highlight
be amended to effect these changes.		
	narks} 🗸	Formatted: Justified, Indent: Left: 5.71 cm, First line: 0.63
	-	cm, Space After: 0 pt, Line spacing: Double
a. State two conditions that must	be satisfied for each of the following to be	Formatted: Indent: Left: 1.27 cm, No bullets or numbering
acceptable to ZIMRA:		
i. Same state Drawback		
ii. Industrial Drawback	(4 marks)	
-	the Regulations procedure and the Alternative	
procedure for claiming drawback.		
ii. What document is used for claimin	g a drawback? (1 mark)	
c The following formula was approved	by ZIMRA for the manufacture of a cigarette stick	
by Company A.	by Environment of the manufacture of a eigenetic stock	
by company A.		
Tipping paper	<u>–4cm</u>	
Cigarette paper		
1111.		
Filter	25mm	
Cigarette tobacco	- 25mm - 0.7g	
	25mm	
Cigarette tobacco	– 25mm – 0.7g – 0.13kg per 10000 sticks	
Cigarette tobacco	- 25mm - 0.7g	

brac	ckets:	
	20 reels of 3000m Tipping paper (\$820),	
	30 reels of 6000m Cigarette paper (\$1200), 500000 by 100mm Filters (\$680),	
	10 x 25kg drums Adhesives (\$4000)	
Usin	ng the above information, calculate how much customs c	luty drawback
Com	npany A may claim from ZIMRA after exporting 100 cart	ons of 10000
ciga	arette sticks.	(20 marks)
	{Total 30 marks}	
	(Total 50 marks)	
QUESTION	N THREE	
QUESTION	N THREE	
a) Evnl	lain with examples and with reference to the Customs Act th	e following offences:
	Smuggling	e tonowing onenees.
	False declaration	
	Importation of prohibited goods	
	A Vehicle with a false compartment designed for smuggling even	if vehicle has not been
	used for smuggling.	
c) – <u>Desc</u>	cribe the requirements by ZIMRA to approve registration of	new Clearing Agent.
		(3 marks)
<u>i.</u>		
ii.	IPR4	(4 marks)
b) -State	e three instances in which ZIMRA may request IPR opera	itor to clear goods for
-	sumption even if they are still within the stipulated 12 mont	_
		(3 marks)
00110		

c)–Describe the requirements by ZIMRA to approve registration of new Clearing Agent.
(3 marks)
b) (3 marks)
c) What else would you recommend a Clearing Agent to have in his office besides the
ZIMRA requirements above. (3 marks)
d) Explain Immigrants' rebate as it relates to a student who has been studying in South Africa. The
student intends to import a car, personal clothing and alcohols for his graduating party.
<u>(7 marks)</u>
e) An importer fails to pay duty on an imported item. The goods are sold by ZIMRA at a

Customs rummage sale. ZIMRA, the transporter, transit shed operator and the importer are all interested in getting a share of the proceeds. Explain how the proceeds should be shared. Support your answer with legislation.

<u>(5 marks)</u>

d)-

You may use the example of a consignment that is moved by road from a factory situated at complex7, number 34 Hitler avenue in Berlin, Germany to the German sea port of Bremerhaven. At Bremerhaven port charges are incurred in loading the goods to a ship. A barge is used to ferry the goods from the land to the deep sea where the ship is anchored. The goods are shipped to Durban in South Africa. From Durban they are moved by rail to Manica container depot in Harare. Goods are picked from Manica after clearance for home consumption to their final destination at number 32, Kelvin road, Graniteside, Harare by road transport.

A buyer and seller may use any of the incoterms under incoterms 2010. In the table below:

i. Incoterm write the 3 Alpha characters that identify the incoterm

ii. Point the place relating to the incoterm

iii. Point of delivery - the point where risk for loss of or damage to goods passes from seller to buyer. Formatted: Numbered + Level: 1 + Numbering Style: a, b, c, ... + Start at: 1 + Alignment: Left + Aligned at: 0.63 cm + Indent at: 1.27 cm

Formatted: Font: Not Bold, Not Highlight

Formatted: Not Highlight

Formatted: Font: +Headings (Cambria), 13 pt, Not Highlight

iv. Apportionment of costs – state the points where seller pays for transport and the points where buyer is responsible for transport costs under that incoterm. Also include responsibility for insurance.

MAY 2018 CLP Diploma Final / P2

Table 1

Incoterm	Point	Point of delivery	Apportionment for transport
			costs
e.g. 1. EXW	Complex 7, 34	Outside factory	Buyer pays for transport and
	Hitler avenue,	warehouse at	insurance From Hitler avenue,
	Berlin, Germany	complex 7, Berlin.	Germany to factory in
		Unloaded.	Graniteside, Harare
e.g. 2. CPT	32 Kelvin road,	On board ship at	Seller pays for all transport
	Graniteside,	Bremerhaven	costs to destination. Insurance
	Harare		is for buyer.

It is recommended that you answer this question on separate paper as an attachment

{Total 30 marks}

13

Formatted: Indent: Left: 15.08 cm

MAY 2018 Diploma Final / P2		
QUESTION FOUR		
	+	Formatted: Normal, Line spacing: 1.5 lines
b) In the Customs Tariff under the "quantity	data" data column we find the following:	
i. Tariff 2402.9010	- <u>1. Kg</u>	
	-2. 1000u	
ii. Tariff 2208.3010	-1. Kg	
	- 2. L - 3. LAA	
explain what the text <u>kg</u> , <u>1000u</u> , <u>1</u> and <u>1444</u> on a bill of entry.	mean. Also explain how these should be used	
on a bin of entry.	(8 marks)	
c) A truck driver enters Zimbabwe throug	h Victoria Falls border Post from Zambia. He	
submitted a form 1 (road report) declarit	ng that the truck was empty. He also tendered a	
Nil declaration of his personal goods or	form 47. A search of the truck revealed the	
following goods:		
i.— 2 cartons of "Movate" skin lightenii	ng creams under a false compartment under the	
5 th wheel of his truck.		
ii. 20 twists of mbanje in the lining of	nis jacket.	
iii. 50 pairs of jean trousers inside the	mattress of his bedding in the truck.	
The truck driver refused to open the doors of	his truck when he was asked to do so by a Zimra	
officer. He however had offered \$20 USD to the	e officer to avoid a search. The truck owner had	
to send spare keys to enable Zimra to access t	he inside of the truck. Quoting legislation, you	
are required to identify the offences that h	ave been committed. Also identify any goods	
that may be liable to seizure.	(15 marks)	
d) Explain the significance of the Customs an	d Excise (Suspension) regulations and the Value	
Added Tax regulations	(3 marks)	
	14	

a) In your own words explain the operation of Export Processing Zones in Zimbabwe. In your answer include the different types of Export processing Zones available (8 marks)	Formatted: Font: Bold
 b) Calculate the drawback to be claimed by an importer of wood boards. The importer manufactures conference tables. The following manufacturing formulas have been approved by ZIMRA: Executive 8 seater conference table top 3 square metres Executive 10 seater conference table top 5 square metres Executive 12 seater conference table top 7.5 square metres 	
Import documents for the boards show a VDP of \$28 174.00 for 600 square metres. Customs duty was paid at 15% and reflected as \$4,226.10.	
The importer has already claimed the VAT paid on the bill of entry as input tax so he can not claim drawback on VAT paid on this entry.	
<u>Calculate the drawback to be claimed on an export of 50 x 8 seater desks, 20 x 10 seater desks and , 7 x 12 seater desks.</u>	
<u>(10 marks)</u>	
$\frac{5000 \text{ x } 175 \text{g} = 875000 \text{g} = 875 \text{ kgs granules}}{2000 \text{ x } 340 \text{g} = 680000 \text{g} = 680 \text{ kgs granules}} \text{and } 2000 \text{ x } 14 \text{g} = 28000 \text{g} = 28 \text{kgs}} (3)$	
total exports: Granules $875 + 680 = 1555$ kgs Colouring: $25 + 28 = 53$ kgs	
Duty drawback on granules: $1555/10\ 000\ x\ \$1408.70 = \219.05 (3) Duty drawback on colouring: $53/150\ x\ 2516.39 = \$889.12$ (3) Total claim: $\$1108.17$ (1)	
c) In determining the origin of goods, trade agreements usually determine the criteria for conferring origin to traded goods. Briefly explain the following criteria used in the determination of origin of goods: wholly produced (3 marks) substantive transformation rule (3 marks) minimum local content (2 marks) documentation rule (2 marks) transportation rule (2 marks) These are explained in modules (12 marks) 	
{Total 30 marks}	
15	
	u