

DATE.....

STUDENT NO.....

EXAMINATION CENTRE.....

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



**CUSTOMS LEGISLATION AND PROCEDURES DIPLOMA COURSE**

**FINAL EXAMINATION**

**29 NOVEMBER 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.

1.	Frozen unprocessed broiler drumsticks portions ( <i>Gallus domesticus</i> )	0207.1490	3 marks
2.	Manganese dioxide in powder form	2820.1000	4 marks
3.	Hair lacquers	3305.3000	4 marks
4.	Grain silos made from corrugated steel sheets with carrying capacity of 2000 m <sup>3</sup>	7309.0010	4 marks
5.	Plain buns	1905.9020	3 marks
6.	Knitted fabric made from 25% viscose staple fibre, 35% cotton, 33% polyester filament, 7% elastomeric yarn, width 29 cms.	6002.4000	5 marks
7.	Iridium in powder form	7110.4100	4 marks
8.	New bicycle tyres of rubber designed for air inflation	4011.5000	3 marks
11.	“Sunlight” washing powder in 500g packets	3401.2000	4 marks
12.	Ford Ranger 4x4 diesel only double cab, g.v.m 2800 kgs, payload 1.5 tonnes	8704.2120	4 marks
14.	Plastic dining room set comprising of a table and 4 chairs	9403.6000	4 marks
16.	Honda Fit passenger vehicle, petrol only driven, 5 seater including driver, engine capacity 1300 cc, automatic gearbox	8703.2290	4 marks
17.	Lawn tennis balls	9506.6100	4 marks
18.	Canon laserjet 3 in 1 printer with printing, scanning and faxing facility. The printer has a network port.		4 marks
21.	Threaded bolts of steel complete with nuts	7318.1500	3 marks
24.	Enamelled cast iron pressure cooker – non electric	7323.9210	4 marks

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**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. An old man imported an old vintage car which he surrendered to ZIMRA because his Clearing Agent advised him that duty on passenger cars was now payable in foreign currency. He did not have the foreign currency to pay. The vehicle was placed on RIH pending payment of duty. You look at the car papers and you notice that it is a Ford 1899 model, 5 seater, powered by 2017 Ford Sierra petrol only 1600cc engine. You decide to appeal to ZIMRA for release of the car based on tariff. Give the correct tariff for the vehicle and sufficient reasons to justify your tariff. (8 marks)

2. A consignment of textiles is received by an importing company. The textiles consist of dyed, plain woven, rectangle shaped material of composition 65% cotton and 35% viscose material and weighing 210g/m<sup>2</sup>. [8 marks]

*viscose is man-made fibre. (1)*

*Cotton predominates so articles classified as made of cotton fabric. – Note 2 (A) to section XI (2)*

*Materials not made up – Note 7(a) to section XI (1)*

*Tariff 5211.3100 (3)*

*TOH , TOSH (1)*

3. Explain with an example Note 2(B)(d) to section XI of the Customs Tariff. (4 marks)

*Any reasonable example where you have 2 materials from the same chapter or heading eg A fabric made from 35% flax, 25% jute and 40% cotton is classified as a fabric of flax as we first combine jute and flax which both fall in Chapter 53*

4. A South African company despatched a consignment of various dried fish and fish products. The truck was involved in an accident before it got to the Zimbabwean border. The fish and fish products recovered from the accident were inspected and some bags were deemed not fit for human consumption. The seller had to change his invoices and export documentation to export the consignment that now had some products fit for human consumption and some products not fit for human consumption. The new invoice for the consignment now reads as follows:

- i. 10 x 50 kg dried cod saltwater fish
- ii. 30 x 50 kg dried cod saltwater fish (soiled)
- iii. 20 x 25 kg fish meal
- iv. 10 x 50 kg bags fish meal (soiled)

v. 8 x 50 kg bags dried Crabs – saltwater crustacean

**Export documents reflect all the products were classified under heading 03.05. Classify the consignment into correct headings only . Give good reasons for your classification.**

**(20 marks)**

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

***\*End of Examination\****