THE SHIPPING AND FORWADING AGENTS' ASSOCIATION OF ZIMBABWE (SFAAZ)

CUSTOMS LEGISLATION AND PROCEDURES DIPLOMA COURSE

FINAL EXAMINATION

PAPER THREE

TARIFF CLASSIFICATION

31 MAY 2019

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	Catheters (For urine)		4 marks
2	Stainless steel bolt imported together with a corresponding stainless steel nut.		4 marks
3	Red wine vinegar in 750ml glass bottles		4 marks
4	Bovine Embryo		4 marks
5	Passenger Elevator		4 marks
6	Sansonite wheeled plastic suit-case		4 marks
7	DSTV explorer remote control		4 marks
8	Electrically powered (table top) note counter. Machine incorporates magnetic and infrared ink detection sensors for identifying counterfeit notes.		4 marks
9	Men's woven solid colour shirt made of 40% polyester, 45% Cotton and 15% spandex		4 marks
10	Orbit sugar free chewing gum		4 marks
11	Woven tobacco jute wrapper fabrics cut into 2 x 3 metre size, the edges of which have not been worked		4 marks
12	Tomato juice concentrate with 49% soluble tomato solids and 51% water		4 marks
13	Ceramic dinner plates		4 marks

ITEM	DESCRIPTION OF GOODS	8-digit HS Commodity Code	Marks
14	International truck (mechanical horse) Gvm 2,8T, diesel only (engine capacity 8000cc) designed for pulling semi-trailers		4 marks
15	Cotton adhesive plaster bandages		4 marks
16	StaSoft fabric softener – Lavender scented		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. There is an argument in your office about classification of a 50 year old necklace. The chain and heart pendant of the necklace are made of zinc metal, with the pendant having a thin lining of gold constituting 1% of the product. One office mate is sticking to his position that it should be classified as a gold necklace, heading 7113. The other is taking a position that it is an antique which should be classified in Chapter 97.

    Give them the correct tariff with convincing reasons from the customs tariff as to why the necklace cannot be classified as an article of gold nor can it be classified as an antique.

    (12 marks)

2. Explain the classification of the following woven fabric, weighing 175g/m², made from:
    35 % cotton
    35 % combed rabbit hair,
    30% wool **(7 marks)**

3. A client of yours is insisting on classifying car leaf springs under heading 87.08 as vehicle spares. Give the client the correct tariff and defend your decision. **(6 marks)**

4. Safeguard security imported armoured steel safes through Plumtree. The doors to the safes will be fixed to the frames in Zimbabwe. The safes are imported on steel wheeled trolleys for easy moving. The trolleys have to be sent back to Botswana. The safes are missing the keys for security reasons. The keys were imported separately through Bulawayo airport by airfreight. Give the tariff classifications for the safes and keys. Support your answer with good reasons from the customs tariff.

    For the trolleys explain if they can be classified under safes. Do not give the tariff for the trolleys.

    (11marks)

[Total Section B: 37 Marks]

END OF PAPER