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STUDENT NO.....

EXAMINATION CENTRE.....

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



CUSTOMS LEGISLATION AND PROCEDURES DIPLOMA COURSE

FINAL EXAMINATION

1 OCTOBER 2021

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.

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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.	Stemmed wine glasses	7013.2800	4 marks
2.	Steel framed school chair with wood board seat and backrest, not upholstered	9401.7900	4 marks
3.	New Ventures into Mathematics text book	4901.1000	3 marks
5.	Wheelbarrows	8716.8010	4 marks
6.	Retreaded truck tyres of rubber, rim size 18, pressure inflatable.	4012.1290	4 marks
7.	Crude soya oil in 10,000 litre tanks	1507.1000	4 marks
8.	Leather sandals made from uppers of leather straps and soles of rubber with toe strap	6403.2000	4 marks
9.	Zimbabwe \$50 bond notes	4907.0010	4 marks
10.	Frozen chicken (domestic broiler)	0207.1200	4 marks
11.	Automatic domestic sewing machine	8452.1000	4 marks
12.	Honda Fit petrol only driven motor vehicle, passenger capacity 5 including driver, engine capacity 1700 cc, automatic, 2007 model	8703.2319	5 marks
13.	Lipstick	3304.1000	4 marks

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ITEM	DESCRIPTION OF GOODS	8-digit HS Commodity Code	Marks
15.	Lavender toilet scent spray	9616.1000	4 marks
16.	Fresh strawberries	0810.1000	4 marks
17	A nickel pipe made from 98% nickel, 1.5% cobalt and 0.5% copper	7507.1100	4 marks

[Total Section A: 60 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.

18. A consignment is received comprising of the following:

- 3 bales used canvas shoes with soles of rubber and uppers of textile material – 6404.1900
- New soiled woven men jackets made from 100% polyester in cartons – 6309.0000
- New woven handkerchiefs made from 100% cotton measuring 63cm x 24cm – 6213.2000

Your fellow workmate has classified the items in the Tariffs given above. You are sure all the suggested tariffs are wrong. Give the correct tariff classifications for the 3 items with your valid reasons. (17 marks)

- 3 bales used canvas shoes with soles of rubber and uppers of textile material – 6309.0000.(3) Note 1 (c) to Ch 64 (1) Note 3(c) to Ch 63 (1)
- New soiled woven men jackets made from 100% polyester in cartons – 6309.0000
6203.3900 (3) Note 3 (b)(i) to Ch 63 (1) A made up article Note 7(b) to Section XI (1) TOH and TOSH (1) Polyester is man-made synthetic fibre - note 1(a) to Chapter 54 (1)
- New woven handkerchiefs made from 100% cotton measuring 63cm x 24cm – 6213.2000
Handkerchiefs are made up articles – Note 7(b) to section XI (1)
Note 7 to Chapter 62 – classify as scarves because of 62cm (1)
Correct tariff 6214.9000 (3)

19. An Optician has imported the following goods which have all been classified under tariff 9003.1990 by his clearing Agent:

- Complete spectacles with plastic frames and refractive glass lenses for correction of defective vision.
- unassembled spectacles with plastic frames and refractive glass lenses for correction of defective vision. There is equal number of frames and corresponding set of lenses.
- Refractive glass spectacle lenses for correction of defective vision.
- Small threaded screws for spectacle frames

He consulted you and you have advised him that the tariff used by the Agent is wrong. Give the correct classification for the above products with your reasons.

(17 marks)

- Complete spectacles with plastic frames and refractive glass lenses for correction of defective vision. 9004.9010 (4) TOH and TOSH (1)
- unassembled spectacles with plastic frames and refractive glass lenses for correction of defective vision. There is equal number of frames and corresponding set of lenses. Classify as complete spectacles Rule 2A (2)
- Refractive glass spectacle lenses for correction of defective vision. – Cant be classified under Chapter 90 because of Note 1(e) to Ch 90 (1); correct tariff is 7015.1000 (3) TOH and TOSH (1)
- Small threaded screws for spectacle frames – Parts of general use – Note 2 to XV (2); excluded from Chapter 90 by note 1(f) to Chapter 90 (1) 7318.1500 (3) TOH and TOSH (1)

20. A fellow student is struggling with the classification of dried fish not fit for human consumption. He insists that they fit under heading 0305. Give the correct tariff for these dried fish and justify why they should not be classified under heading 03.05. (5 marks)

Correct tariff: 0511.9100 (4) Note 1(c) to Ch 3 (2)

[Total section B: 28 Marks]

****End of Examination****