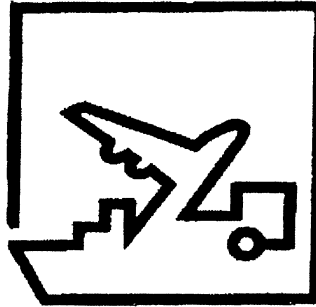


DATE ..... STUDENT NO.....

EXAMINATION CENTRE.....

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



**CUSTOMS LEGISLATION & PROCEDURES DIPLOMA COURSE**

**FINAL EXAMINATION**

**25 NOVEMBER 2021**

**PAPER ONE**

**SHORT ANSWER/ MULTIPLE CHOICE/TRUE OR FALSE**

**TIME ALLOCATION: (1 HOUR)**

- Answer all questions from PART A to PART C.
- Write in black or blue indelible pen only.
- Remember to complete the information required in the space provided on this page.
- Your student number must also appear on all answer sheets.
- This examination script is the property of SFAAZ and must not be removed from the examination room.
- This paper carries 20% of the final examination marks.

**PART A: Short answer questions: Answer all questions in this part. Write your answers in the space provided. Each question carries 1 mark.**

1. An airway bill is used on ..... shipments.
2. The..... manual gives a detailed bill of entry completion guide.
3. The seller of a specified asset has the obligation to pay ..... Tax when disposing of a property.
4. Containerised import cargo coming on rail must be delivered to..... depots.
5. Product that flows through the Beitbridge-South Africa pipeline is.....
6. A detention number is synonymous with ..... cargo.
7. Consumption entries model of declaration is IM..... in the asycuda.
8. The exchange control document used by Zimbabwean registered cross border trucks is called the .....
9. This incoterm under the 2020 ICC edition covers insurance.....
10. .... is the only incoterm found in the departure group under ICC 2020 incoterms edition.
11. This is the only incoterm that compels the seller to pay duty in buyers country.....
12. You have different freights between one on invoice and one on freight statement. We are compelled to use..... for calculating VDP.
13. Commercial cargo coming by air as passenger baggage will have freight and insurance calculated at .....
14. How are storage charges incurred by import cargo at sea ports serving Zimbabwe treated when calculating VDP? .....

15. How do you treat an unspecified discount on an import invoice when calculating FOB value?

.....

16. FTZ is an acronym for.....

17. Under investment, FDI refers to.....

18. Which section in the HS nomenclature lists parts of general use? .....

19. The tax that is paid by individuals who are gainfully employed is called

.....

20. Currency notes which are legal tender are found in chapter .....in the HS  
nomenclature.

**[Total Part A - 20 marks]**

**Part B: Multiple Choice: Indicate the correct answer by putting the correct answer in the brackets provided. For example if your answer is “A” then put your correct answer as “Answer (A)”. Answer all questions from this part. Each question carries 1 mark**

21. A dishwashing machine with a VDP of \$30000.00 does not pay duty. How much vat will be payable.

- (a) \$30000.00
- (b) \$34350.00
- (c) \$130000.00
- (d) \$4350.00
- (e) None of the above

Answer (    )

22. A rebate for the disabled allows the beneficiary importing a vehicle to only pay

- (a) Value Added Tax
- (b) Specific duty
- (c) PAYE
- (d) Withholding tax
- (e) Presumptive tax

Answer (    )

23. On export bill of entry the exporter is endorsed in box.

- (a) 2
- (b) 8
- (c) 14
- (d) 18
- (e) 30

Answer (    )

24. A form 45 is issued in ASYCUDA for a physical Examination (P/E). After the examination the importer should.....the form 45 for the entry to proceed in the system.

- (a) retrieve
- (b) archieve
- (c) reply
- (d) print
- (e) deny

Answer (    )

25. Restricted exports are those that require on export.....

- (a) A licence
- (b) A permit
- (c) Any of the above two
- (d) order
- (e) through pipeline

Answer (    )

26. Flumel tablets (medication for colds and flu) are regulated, licenced and registered by:

- (a) Ministry Of Mines
- (b) Ministry of Industry and Commerce
- (c) Medicines Control Authority of Zimbabwe
- (d) Department of Veterinary Services
- (e) National Museums and Monuments

Answer (     )

27. Goods that are coming from Zambia to South Africa through Zimbabwe are said to be in...

- (a) Bonded warehouse
- (b) Bond
- (c) Transit
- (d) Consumption
- (e) none of the above

Answer (     )

28. A customs bond is also known as a.....

- (a) Guarantee
- (b) Surety
- (c) Security
- (d) All of the above
- (e) None of the above

Answer (     )

29. The following locally produced goods pay excise duty except.

- (a) cigarettes
- (b) vodka
- (c) biodiesel
- (d) mineral waters
- (e) bicycle tyres

Answer (     )

30. All fuel importations for use by the Government of Zimbabwe shall be imported solely through .....  
(Private) Limited and a duty free certificate is issued.

- a) Zuva.
- (b) Petrotrade
- (c) Total Zimbabwe
- (d) CMED.
- (e) Glow Petroleum.

Answer (     )

[Total Part B – 10 marks]

**Part C: True or False Answer: Indicate the correct answer by putting a (T) or (F) in the brackets provided. Answer all questions from this part. Each question carries 1 mark**

31. Registered mining entities in Zimbabwe may also enjoy mining rebates on imports.  
True/ False (     )
32. A refund for errors picked on a bill of entry form 21 is claimed on form 46.  
True/ False (     )
33. A factor is a number that shows the relationship between two numbers.  
True/ False (     )
34. Simple state is another type of drawback of duty.  
True/ False (     )
35. A tank cannot be licenced as a bonded warehouse.  
True/ False (     )
36. Clearing agents are exempt from paying local taxes collected by ZIMRA.  
True/ False (     )
37. Customs and Excise (General) regulations allow customs officers to take samples for their own use.  
True/ False (     )
38. Customs officers are not bound by the Customs and Excise Act (23:02) in their operations.  
True/ False (     )
39. Drawback of duty can be simply written out as DOD on the bill of entry.  
True/ False (     )
40. In every rebate there is always the beneficiary.  
True/ False (     )
41. Inward Processing rebate covers capital equipment as well.  
True/ False (     )
42. Advance payment means the same as prepayment.  
True/ False (     )
43. Goods found in chapter 98 in the Zimbabwe tariff handbook are all exempt from paying customs duty.  
True/ False (     )
44. Terms of heading relates to description of goods and conditions  
True/ False (     )

- 45.** Opening bank is found on an LC **True/ False** (      )
- 46.** Customs do not allow goods bought on credit to be imported into Zimbabwe.  
**True/ False** (      )
- 47.** Goods paid for using cash cannot be imported into Zimbabwe. **True/ False** (      )
- 48.** Clearing agents do not require a business partner number when lodging declarations with customs.  
**True/ False** (      )
- 49.** On the form 21 clearance fee is charged per item. **True/ False** (      )
- 50.** A bi-lateral trade agreement is between two nations. **True/ False** (      )

**[Total Part C – 20 marks]**