

DATE.....

STUDENT NO.....

EXAMINATION CENTRE.....

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



CUSTOMS LEGISLATION AND PROCEDURES DIPLOMA COURSE

FINAL EXAMINATION

26 NOVEMBER 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.

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.	Sunflower margarine		4 marks
2.	Mutoko rectangle shaped black granite blocks		4 marks
3.	Matches		3 marks
4.	Chilled sheep livers		4 marks
5.	New pneumatic tyres of rubber, rim size 13, for sedan/saloon passenger motor vehicles.		4 marks
6.	Plain paper envelopes		4 marks
7.	Rail fuel tankers designed to be pulled by rail wagons		4 marks
8.	Covid 19 vaccines for humans		4 marks
9.	Mbuya Nehanda sculpture made from bronze		4 marks
10.	Headphones		4 marks
11.	Honda Fit hybrid (petrol and electricity) driven motor vehicle, passenger capacity 5 including driver, engine capacity 1700 cc, automatic, 2007 model. It can be charged by an external source of electric power		5 marks
12.	Bicycles		4 marks

ITEM	DESCRIPTION OF GOODS	8-digit HS Commodity Code	Marks
13.	Domestic electric smoothing iron		4 marks
14	Maize seed for sowing		4 marks
15.	Tomato sauce		4 marks
16.	Steel washer		4 marks

[Total Section A: 64 Marks]

November 2021 CLP Diploma Final/P3

SECTION B: Classification with Reasons (Answer this section on a separate piece of paper)

For each of the following imported goods CLASSIFY and JUSTIFY your classification with reasons from the Customs Tariff.

16. A consignment is received comprising of the following:

- 20 bamboo jewellery cases
- 25 plastic jewellery cases.

All the goods were classified in heading 42.02. Zimra issued a form 45 suggesting that the bamboo cases be cleared in Chapter 44. Give the correct tariffs for the items and convincing reasons for your classification. **(10 marks)**

17. A consignment is received comprising of the following goods which were all declared under heading 52.09:

- 20 cartons woven cotton handkerchiefs measuring 65cm x 15cm
- 15 cartons disposable paper handkerchiefs 65cm x 15 cm.

Give the correct classifications and your reasons. **(10 marks)**

18. A fellow student is struggling with the classification of woven shirts with right over left closure at the front. The labels on the shirts indicate that they are made from:

- 35% sheep fine hair
- 25% Kashmir goat hair
- 40% polyester staple fibres

He cannot find the Tariff in Chapter 52. Assist the fellow student with the correct classification and your reasons. **(10 marks)**

19. Assist an importer with convincing reasons the classification of gold necklaces made from:

- 75% Gold
- 15% Silver
- 10% palladium

(6 marks)

[Total Section B: 36 Marks]

****End of Examination****