

DATE STUDENT NO.....

EXAMINATION CENTRE.....

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



CUSTOMS LEGISLATION & PROCEDURES DIPLOMA COURSE

FINAL EXAMINATION

1 JUNE 2017

PAPER ONE

MULTIPLE CHOICE/SHORT ANSWER/TRUE OR FALSE

TIME ALLOCATION: (1 HOUR)

- Answer **ALL** questions from **PART A** to **PART C**.
- 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: Write your answers in the space provided. Each question carries 1 mark.

1. Which one stop border post do we have in Zimbabwe?
2. Which valuation method is known as the primary method?
3. What is the term given to the amount paid for a contract of insurance by the insured?
.....
4. Powers of officers are found in Part..... of the customs and excise act chapter 23:02.
5. means to take goods or cause goods to be taken out of Zimbabwe.
6. Clearing Agents licence fee and bonded warehouse licence fees are stipulated in legislation called.....
7. Commercial exports are cleared on form
8. How many incoterms are in the E-group in the 2010 edition of ICC rules?
9. Victoria Falls is the border post between Zimbabwe and
10. What is the restriction on the number of motor cycles that an immigrant can import under immigrants rebate
11. Private importations are declared on form.....
12. Institute cargo clause has the least insurance cover.
13. Between buyer and seller who is responsible for paying for insurance under incoterm DDP?
.....
14. The policy holder is known as the insured and also as the.....
15. A form 45A is known as a

16. Report by road transporter is done on customs road manifest form number.....

17. Removals in transit are given transit days.

18. Section I of the customs tariff covers Live animals and Animal products. Chapter 1 in the HS tariff covers

19. WCO secretariat is based in Brussels located in country called

20. RBZ made it compulsory that all exports by companies should be accompanied by a form called

[Total Part A - 20 marks]

Part B: Multiple Choice: Indicate the correct answer by putting the correct answer in the bracket provided. For example if your answer is “A” then put your correct answer as “ Answer (A)”.

Each question carries 1 mark

21. In ASYCUDA Zimbabwe the code ZWHA is office code for:

- (a) Harare Airport.
- (b) Harare Port.
- (c) Hwange Airport.
- (d) Bulawayo Airport.
- (e) Victoria Falls Airport.

Answer ()

22. A commodity code is given as 7318.1600. What is the meaning of “73.18”?

- (a) It is the Chapter in which the code is found.
- (b) It represents a heading.
- (c) It is the sub-heading.
- (d) It is the first one dash in the heading.
- (e) It represents note number 18 in Chapter 73.

Answer ()

23. Marine Insurance covers:

- (a) Goods in the waters only.
- (b) Airfreight shipments.
- (c) Containerised cargo only.
- (d) Cargo from war zones only.
- (e) Goods on all modes of transport.

Answer ()

24. IM8 Model of declaration covers:

- (a) RIB.
- (b) Warehousing.
- (c) Consumption.
- (d) Re-warehousing.
- (e) Export.

Answer ()

25. Which box on the bill of entry form 21 do you endorse licence details?

- (a) 1
- (b) 31
- (c) 41
- (d) 44
- (e) 47

Answer ()

26. Clearance fee on a bill of entry form 21 is currently.

- (a) \$10-00.
- (b) \$20-00.
- (c) \$25-00.
- (d) \$50-00.
- (e) \$100-00.

Answer ()

27. Which discount is not an allowable discount when calculating VDP?

- (a) Unspecified/ Doubtful discount.
- (b) Cash discount.
- (c) Trade discount.
- (d) Early Settlement discount.
- (e) Fidelity discount.

Answer ()

28. CITES stands for.

- (a) Convention on International Trade in Endangered Species.
- (b) Convention in Trade and Economic Strategies.
- (c) Common Internet Trade Systems.
- (d) Credit International Trade Systems.
- (e) Conventional Trade in Endangered Species

Answer ()

29. Section 113 of the customs and excise act (Chapter 23:02) covers.

- (a) TV primary method.
- (b) TV similar goods.
- (c) TV identical goods.
- (d) Adjustments to be made to invoice value to come up with VDP.
- (e) The commissioners method of valuing goods.

Answer ()

30. Which goods are exempted from clearance on form 21.

- (a) Duty payments for private imports.
- (b) Goods cleared on special rebate forms.
- (c) Some temporary importations.
- (d) Consignments of a nominal value.
- (e) All of the above

Answer ()

[Total Part B – 10 marks]

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

- 31. Zimbabwe uses 8 digit tariffs.
True/ False ()
- 32. A chapter has 2 digits in the HS tariff.
True/ False ()
- 33. Chapter 39 in the HS tariff covers plastics and articles thereof:
True/ False ()
- 34. Botswana is not a SADC member.
True/ False ()
- 35. The Minister of Finance published SI 64 of 2016.
True/ False ()
- 36. The Commissioner General of ZIMRA can publish Statutory instruments.
True/ False ()
- 37. “Electronic Cargo Tracking System” is a computer system that allows importers to monitor the stage a bill of entry has reached in ASYCUDA.
True/ False ()
- 38. Three alpha currency code for the EURO is EUR.
True/ False ()
- 39. Travellers rebate is currently USD200-00.
True/ False ()
- 40. Surtax is payable on all vehicles of heading 8704:
True/ False ()
- 41. State warehouses are operated by immigration.
True/ False ()
- 42. Travellers rebate covers only those above 21 years of age.
True/ False ()
- 43. EDI stands for Electronic Data Inter-change.
True/ False ()
- 44. Two alpha country code for China is CH.
True/False ()
- 45. SARS stands for South African Revenue Services.
True/ False ()

46. The list of goods that attract surtax is in the Customs tariff.

True/ False ()

47. It is not an offence for a Zimbabwe resident to destroy goods that ZIMRA intended to seize.

True/ False ()

48. Minister of Finance decides on the list of goods that pay VAT at zero or the general rate of 15%.

True/ False ()

49. Chapter 98 in the SI 112 of 2012 covers flat rates of assessment.

True/ False ()

50. Sections 216A in the customs and excise act (23:02) covers licensing of bonded warehouses.

True/ False ()

[Total Part C – 20 marks]