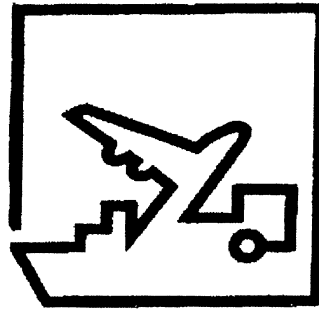


DATE.....

STUDENT NO.....

EXAMINATION CENTRE.....

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



**CUSTOMS LEGISLATION AND PROCEDURES DIPLOMA COURSE**

**FINAL EXAMINATION**

**2 JUNE 2017**

**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.

**Classification of goods without reasons: Section A:**

ITEM	DESCRIPTION OF GOODS	8-digit HS Commodity Code	Marks
1	Printed paper calenders		4 marks
2	Woolen knitted hats		4 marks
3	76 seater “Yutong” bus, engine capacity 8700cc, diesel		4 marks
4	ZLG bottled natural mineral water (no additives, not aerated)		4 marks
5	Leather sofas – 4 peace set, wood frame		4 marks
6	Cathode ray picture tubes ( parts for colour televisions)		4 marks
7	Zinc coated steel fencing (twisted intersections)		4 marks
8	Flue cured unmanufactured virginia tobacco leaves in bales		4 marks
9	12 foot steel empty ISO container for multi-modal transportation of goods		4 marks
10	Cut, fresh rose buds for bouquets		4 marks
11	Copper bangles		5 marks
12	Domestic electric smoothing iron		4 marks
13	Prepaid water meters		4 marks
14	Plastic crates for packing drinks		4 marks
15	“Toyota Allex” passenger car, petrol, automatic, 5 seater, engine capacity 1800 cc)		5 marks
16	Razors		3 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. Six cartons of copper washers imported as refrigerator spares. (8 marks)
  
2. A fellow student is finding it difficult to classify dresses made from different textile materials under heading 62.04. Explain with an example the type of material that is regarded as:
  - i. wool
  - ii. fine animal hair
  - iii. artificial fibres (6 marks)
  
3. A furniture manufacturing company imports bamboo poles suitable for plaiting material. These will be split in Zimbabwe. The splits will then be softened and plaited into washing baskets. The poles have been classified in heading 44.03. (6 marks)
  
4. “DDF” road graders which work by being pulled by a tractor. These have been classified under 8429.2000 (5 marks)
  
5. A fellow student is insisting on classifying meslin seed under subheading 1001.9910 as he says it has a more specific description. (5 marks)
  
6. A fellow student has classified children tri-cycles under 8712.000. (5 marks)

**[Total section B: 35 Marks]**