

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

EXAMINATION CENTRE.....

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



**CUSTOMS LEGISLATION & PROCEDURES DIPLOMA COURSE**

**FINAL EXAMINATION**

**PAPER ONE**

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

**30 NOVEMBER 2017**

**TIME ALLOCATION: (1 HOUR)**

**INSTRUCTIONS**

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

1. Give an example of a transport charge that is not regarded as freight.  
.....
2. What is the qualifying condition for using valuation the primary method?  
.....
3. VAT is calculated at the rate of ..... on a bill of entry paying excise.
4. Clearing Agents licence are valid for .....
5. The free on board value for remission of duty on a consignment is .....
6. Insurance on an airfreight shipment is more than 1% of FOB value. The insurance to be used in calculation of VDP between the actual and 1% is .....
7. Private importations duties are paid on form.....
8. Institute cargo clause ..... has the highest insurance cover.
9. What is payable on a form 21 bill of entry clearing a Government importation?  
.....
10. Some goods cleared under rebate are not cleared on form 21. Give one example of rebated goods that are not cleared on bill of entry form 21.  
.....
11. .... drawback of duty is applicable on goods exported unused in Zimbabwe. (23:02)
12. Application to lodge a temporary deposit with Customs is made on form number .....
13. Ports of entry and routes are covered in section ..... of the C&E act (23:02).

- 14. RIBs are given ..... transit days.
- 15. Double customs stamp on carrier's document signifies .....authority.
- 16. The formula for calculating a cash deposit to Zimra is " Revenue at stake plus a third of the revenue at stake rounded off to the nearest ..... dollars."
- 17. You allow an unspecified discount when calculating FOB value but ..... when calculating VDP.
- 18. One of the major roles of Zimra is facilitation of trade. An example of one way in which Zimra facilitates trade is .....
- 19. Goods imported by a former president for his personal use do not pay duty on importation. This provision is found in part ..... of the Customs tariff.
- 20. Prohibited goods are covered by section ..... of the Customs and excise Act.

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

**Part B: Multiple Choice: Indicate the correct answer by putting the correct answer in the box 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. ZWBB is office code for:

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

Answer (    )

22. President may enter into customs agreements according section ...of C&E act(23:02)

- (a) 96
- (b) 99
- (c) 105
- (d) 235
- (e) 14

Answer (    )

23. The definitions of identical and similar goods is found in section.....of C&E act.

- (a) 106
- (b) 105
- (c) 104
- (d) 103
- (e) None of the above

Answer (    )

24. Institute cargo clause A 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 (    )

25. TR8 Mode of declaration covers:

- (a) RIB
- (b) Warehousing
- (c) Consumption
- (d) Re-warehousing
- (e) Goods in transit

Answer (    )

26. Which box on the bill of entry form 21 do you endorse prepayment account details?

- (a) 1
- (b) 31
- (c) 41
- (d) 48
- (e) 47

Answer (    )

27. Accounting 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 (    )

28. Which discount is also called a loyalty discount?

- (a) Cash discount
- (b) Fidelity discount
- (c) Trade discount
- (d) Early Settlement discount
- (e) Quantity discount

Answer (    )

29. Environmental Management Authority (EMA) controls the importation of ....

- (a) Ozone depleting substances.
- (b) Second hand cars.
- (c) Cereals.
- (d) Any product not on OGIL.
- (e) None of above

Answer (    )

30. Section 108 of the customs and excise act (Chapter 23:02) covers.

- (a) TV primary method
- (b) TV similar goods
- (c) TV identical goods
- (d) TV deductive method
- (e) TV computed method

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. Zimbabwe uses the GATT valuation method on imports.

True/ False

Answer ( )

32. On a bill of entry “Country code” is denoted by 2 alpha characters.

True/ False

Answer ( )

33. Chapter 98 in the Zimbabwe HS tariff covers flat rates of assessment:

True/ False

Answer ( )

34. Egypt is a SADC member.

True/ False

Answer ( )

35. The Commissioner General of Zimra is responsible for gazetting Customs legislation.

True/ False

Answer ( )

36. The station master reports goods loaded on rail.

True/ False

Answer ( )

37. Electronic Cargo Tracking System has already been implemented by ZIMRA

True/ False

Answer ( )

38. Three alpha currency code for Indian Rupee is INR

True/ False

Answer ( )

39. Travellers rebate is granted on any goods below USD \$200

True/ False

Answer ( )

40. Surtax is payable on vehicles of heading 8701:

True/ False

Answer ( )

41. Space in a state warehouse may be rented out at a fixed fee of \$2/kg per day.

True/ False

Answer ( )

42. Immigrants rebate covers only graduated students returning back to Zimbabwe

True/ False

Answer ( )

43. Import is to bring goods or cause goods to be brought to Zimbabwe.

True/ False

Answer ( )

44. Two alpha country code for China is CH.

True/False

Answer ( )

45. Bureau Veritas does inspections under CBCA

True/ False

Answer ( )

46. SI 64 of 2016 is still in force.

True/ False

Answer ( )

47. All Zimbabwean borders operate 24 hours except public holidays

True/ False

Answer ( )

48. Zimra uses valuation method number 6 to value your goods using internet values.

True/ False

Answer ( )

49. SI 112 of 2012 is subsidiary legislation.

True/ False

Answer ( )

50. No one is allowed to appeal against valuation of goods according to the C&E act (Chapter 23:02).

True/ False

Answer ( )

[Total Part C – 20 marks]