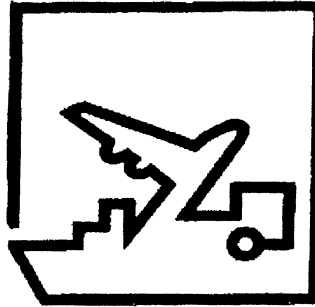


DATE ..... STUDENT NO.....

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**

**31 MAY 2018**

**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: TRUE OR FALSE**

**Indicate the correct answer by putting a (T) or (F) in the brackets provided. (T) denotes True and (F) denotes False. Each question carries 1 mark**

1. Travelers rebate can be claimed on the 31<sup>st</sup> of May and also on the 1<sup>st</sup> of June by the same traveler provided the traveler has entered the country from another country on both occasions. **True / False** (    )
  
2. Where goods are imported by road, the time of importation is when the goods get to the Customs House after crossing the borders of Zimbabwe. **True / False** (    )
  
3. A report order is a document issued by ZIMRA when deferring the final entry of goods to another Port of entry. **True / False** (    )
  
4. Customs and Excise (General) Regulations is the legislation that is used to specify the goods that do not need a CD1 form on export. **True / False** (    )
  
5. Explanatory notes in tariff classification amplify and give detail to what is contained in the customs tariff. **True / False** (    )
  
6. Value for duty purposes can also be referred to as Statistical value. **True / False** (    )
  
7. Goods that are being imported by a United States embassy in Zimbabwe will be imported under immigrants rebate. **True / False** (    )
  
8. Parts of general use are classified in the customs tariff according to the tariff for the machine they will be used on: **True / False** (    )
  
9. There are instances where subsidiary legislation may take preference over principal legislation in the administration of Customs and Excise. **True / False** (    )

- 10.** Pepsi drinks manufactured in Zambia imported via Chirundu and covered by a COMESA certificate of origin do not pay Customs Duty but pay VAT.  
**True / False** ( )
- 11.** Valuation methods 4 and 5 may have their order reversed if the an importer so requests.  
**True / False** ( )
- 12.** One of the taxes that is not collected by Zimra is presumptive tax.  
**True / False** ( )
- 13.** When a Clearing Agent discovers an error on a submitted bill of entry before Zimra has examined the entry he can request amendment of the entry by submitting a form called form 45.  
**True / False** ( )
- 14.** Freight is deemed to be 5% of FOB value if National Railways of Zimbabwe diesel locomotives made in China use own wheels from Beira to Harare.  
**True / False** ( )
- 15.** There are some goods which may only be imported if covered by a pre-inspection certificate.  
**True / False** ( )

**[Total Part A - 15 marks]**

**PART B: SHORT ANSWER QUESTIONS:**

**Write your answers in the space provided. Each question carries 1 mark.**

- 16. In 'ASYCUDA World' what takes over the signature of the declarant?  
.....
- 17. The northern border bordering Zimbabwe and Botswana is called  
.....
- 18. A truck carrying commercial goods arrives at a border from out of the country. How many days is the truck given to clear before goods accrue rent?  
.....
- 19. What is the action taken by ZIMRA on a consignment of goods which have been imported without a CBCA certificate?.....  
.....
- 20. What is the use of "additional codes" in ASYCUDA?  
.....
- 21. Which Ministry of Government is responsible for administering legislation called OGIL? .....
- 22. Who issues a report order? .....
- 23. The "Simplified trade regime" is a facility for small traders to have their specified goods automatically qualifying for preference under the ..... trade agreement
- 24. VAT and .....is exempt on duty payments using flat rates of assessment on private importations?

- 25. Goods cleared under a RIT facility must leave the country within  
.....
- 26. How does Zimra deal with perishables that can not be stored in a statewarehouse?  
.....
- 27. What does DPC stand for?  
.....
- 28. Within the ASYCUDA system, the term “Short term fallback (STF)” means  
.....  
.....
- 29. Goods are imported in their packaging eg eggs in cartons and in paper trays. The trays and cartons are classified with the eggs in terms of Rule ..... of the Customs Tariff
- 30. An Agent realizes that he has submitted a wrong entry in ASYCUDA. The Agent submits .....to correct the entry before Zimra picks the error.
- 31. An example of a specific rate of duty is .....
- 32. Refunds of duty overpaid maybe made by Zimra within a period of ..... from date of payment.
- 33. TV1 is also referred to as the ..... method of valuation.
- 34. The legislation that contains the list of goods that pay Surtax on importation is called .....

35. .... is the Customs Procedure Code (CPC) for a first time consumption entry in Zimbabwe that is suppressing duty because the importer is the Government of Zimbabwe.

[Total Part B - 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

36. When should preferential rates of duty be applied to an imported consignment?

- a. When a valid certificate of origin is produced.
- b. When a preference code is quoted in the 'Preference' box 36 on the form 21.
- c. When goods meet all the rules of origin under the agreement.
- d. All of the above.
- e. None of the above.

Answer (       )

37. Which of the following goods does not qualify under tourist rebate?

- a. His private South African registered vehicle which he will take back with him.
- b. His used cellphone as it is not a personal effect.
- c. The gifts he intends to give away in Zimbabwe.
- d. His personal laptop which he will take back with him.
- e. All of the above.

Answer (       )

38. How is the penal sum of bond for a warehouse determined?

- a. Duty at stake plus one third.
- b. Total value for duty purposes of goods in the warehouse.
- c. Duty at stake when the bonded warehouse is full.
- d. Value of the goods plus duty at stake.
- e. None of the above.

Answer (       )

**39. If Zimra detains goods on RIH in the morning and the importer returns to clear them and collect on the same day .....**

- a. ZIMRA will collect State Warehouse rent for one day in addition to duty.
- b. ZIMRA will only collect duty.
- c. ZIMRA will calculate storage per hour and charge for the hours spent by the goods under their custody.
- d. ZIMRA will charge and collect minimum rent equivalent to 3 days storage
- e. None of the above.

**Answer (        )**

**40. Who of the following is responsible for issuing Rebate letters?**

- a. Ministry of Industry and Commerce
- b. Ministry of Agriculture
- c. ZIMRA
- d. Minsitry of Finance
- e. All of the above.

**Answer (        )**

**41. How does ZIMRA authorize a carrier to accept goods for exportation from Zimbabwe?**

- a. By giving him a release order.
- b. By a double stamp over the signature of the officer on the original consignment note or original form 1.
- c. By production of a stamped bill of entry form 21.
- d. By double stamping the CD1 form.
- e. None of the above.

**Answer (        )**

**42. What action will NRZ take if it is noted that a container is not sealed on arrival at Beitbridge before moving it to destination?**

- a. Notify nearest Zimra office who will put a seal on the container
- b. put a seal of their own and note the circumstances of the discrepancy
- c. allow container to proceed and notify Zimra
- d. (a) or (c) above
- e. (a) and (b) above

**Answer (        )**

**43. Which of the following is not regarded as goods imported by post?**

- a. Air shipments by post office.
- b. Road shipments by post office.
- c. Rail packages consigned to post office.
- d. None of the above.
- e. All of the above.

**Answer (        )**

**44. At which stage are physical documents submitted to ZIMRA under the current ASYCUDA system being employed by ZIMRA?**

- a. Before registration.
- b. After assessment but before release.
- c. After release.
- d. Just after registration.
- e. None of the above.

**Answer (        )**

**45. Where do you use a form 122?**

- a. For renewal of Agents bond.
- b. For applying to pay a customs deposit.
- c. For refund of duty paid on bill of entry form 21.
- d. For declaring non commercial goods.
- e. None of the above.

**Answer (        )**

**46. What name is given to products supplied to the exporter by the importer for incorporation into goods that will finally be sold to the importer?**

- a. Assists.
- b. Local content.
- c. Cumulative content.
- d. Royalty
- e. Parts

**Answer (        )**



**47. An importer gives you documents for clearance of his goods. He has a rebate letter to cover the goods. How do you ensure the goods are not charged duty?**

- a. Pay full duty and apply for refund later.
- b. Pay full duty and apply for drawback of duty.
- c. Use the appropriate additional code to suppress duty.
- d. Use appropriate requested procedure code to suppress duty.
- e. None of the above.

**Answer (            )**

**48. Which legislation stipulates goods that may not be cleared on a form 21?**

- a. Customs and Excise Act section 40.
- b. Customs and Excise (general) regulations section 18
- c. the ASYCUDA manual
- d. (a) and (b) above.
- e. All of the above.

**Answer (            )**

**49. What exchange rate do you use to convert Rands to United States dollars when calculating VDP?**

- a. ZIMRA rate for the period in which entry is registered.
- b. ZIMRA rate as at time of importation
- c. Bank rate at time of importation.
- d. Bank rate on day of registering of entry.
- e. All of the above.

**Answer (            )**

**50. Goods are said to be under customs control if they are .....**

- a. In a transit shed.
- b. In a bonded warehouse.
- c. In a statewarehouse.
- d. In transit under transit bond.
- e. All of the above.

**Answer (            )**

**[Total Part C - 15 marks]**