

DATE.....

STUDENT NO.....

EXAMINATION CENTRE.....

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



CUSTOMS LEGISLATION AND PROCEDURES DIPLOMA COURSE

FINAL EXAMINATION

29 NOVEMBER 2019

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.

1.	Fresh seed potatoes	0701.1000	3 marks
2.	Spectacle lenses of glass for sight correction	9001.4010	4 marks
3.	Brass wire 5mm diameter	7408.2100	4 marks
4.	Calcium Carbonate	2836.5000	4 marks
5.	Sugar cane molasses	1703.1000	4 marks
6.	Cotton cake	2306.1000	4 marks
7.	Wood pallets	4415.2000	4 marks
8.	Flatbed semi-trailer for transport goods	8716.3900	4 marks
9.		8704.2290	5 marks
		Diesel only powered, Gross vehicle weight 15 tonnes; Tare 20 tonnes	
10.		8701.1000	4 marks
11.	Ice cream sticks of wood	4421.9910	3 marks
12.	Toyota Carina passenger vehicle, petrol only driven, 5 seater including driver, engine capacity 1300 cc, automatic gearbox	8703.2290	4 marks
13.	Lawn tennis balls	9506.6100	4 marks
14.	Close Up toothpaste 50ml	3306.1000	4 marks

15.	Woven textile material with the following composition: 25% carded wool 35% combed rabbit hair 40% cotton Weighing 185g/m ²	5112.9000	5 marks
16.	Safety shoes for industry made from uppers of leather and soles of rubber, with a protective metal toe cap.	6403.4000	4 marks

[Total Section A: 64 Marks]

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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. An importer sends you literature of road construction equipment and spares that he intends to import and wants to be advised of the correct tariff. The equipment is capable of breaking/loosening earth, scooping earth and loading it into trucks. The spares comprise of steel helical spring and toothed Chain sprocket as shown in picture above. The first clearing Agent he consulted gave him the following tariffs:

- i. 8704.1000 for the equipment
- ii. 8708.7010 for the spares.

Find the correct tariffs for the three items of equipment that the importer has consulted you on. Write convincing reasons to the first Agent to show him that the equipment cannot be classified in section XVII and why they should be classified the tariffs that you have suggested. **(20 marks)**

Note 2 (b) to Section XVII excludes Parts of general use as defined in Note 2 to section XV spring (4 marks)

Note 1 (e) to section XVII excludes machines of Chapter 84 - shovel loader and sprocket of Chapter 84 (2 marks)

Note 5 to Section XVI defines machines (2)

Front end shovel loader 8429.5100 Terms of heading (4)

Helical Spring 7320.2000 T.O.H ; T.O.S.H (4)

Toothed chain sprocket - 8483.9000 TOH ; TOSH (4)

2. Success abattoirs and tanners have received an order for the export of hides and skins. The order comprises of :

- i. 2 tonnes raw ostrich skins with their feathers on, salted (to prevent them from decaying) but not further worked
- ii. 2 tonnes of tanned ostrich skins with their feathers on, the feathers of which have been cut and combed.
- iii. 5 tonnes raw, fresh and salted cattle hides with their hairs on, weight per skin (14 -16 kgs)

Success have consulted a Clearing Agent who has advised them to clear the whole consignment under the tariff for composition leather 4115.1000.

Your Supervisor has put a note on the letter of enquiry which reads “ Write Agent X to convince him that the goods covered by the enquiry should be classified in Chapters 5, 41 and 67”.

Find the correct tariffs for the three hides and skins. Write convincing reasons to the first Agent to show him that the consignment cannot be classified in his suggested tariff **(16 marks)**

Not composition leather – see note 3 to Chapter 41 arw TOH 41.15 (2)

- i. Raw ostrich skins , salted 0505.9000
Note 1(b) to Chapter 5; TOH (5)
- ii. Tanned ostrich skins – 6701.0000 ; TOH; Heading (4)
- iii. Salted cattle hides – 4101.2000 ; Note 1(c) to Chapter 41; TOH (5)

[Total section B: 36 Marks]

****End of Examination****