

DATE.....

STUDENT NO.....

EXAMINATION CENTRE.....

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



CUSTOMS LEGISLATION AND PROCEDURES DIPLOMA COURSE

FINAL EXAMINATION

4 SEPTEMBER 2020

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.

ITEM	DESCRIPTION OF GOODS	8-digit HS Commodity Code	Marks
1.	New tubeless passenger vehicle rubber tyres (Designed for air pressure inflation) size 185/55/R14/100H		4 marks
2.	Necklace made from 15% gold, 2½% palladium and 82½% brass		5 marks
3.	100% Spanish Whisky, alcoholic strength by vol. 43%		4 marks
4.	Pepsi 500ml empty plastic bottle		4 marks
5.	Lobels lemon cream biscuits 200g		4 marks
6.	Natural honey		4 marks
7.	Farm milking machines		4 marks
8.	Forklift truck powered by an electric motor, fitted with 4 solid rubber tyres		4 marks
9.	Petroleum jelly, packed in 5 litre containers		4 marks
10.	Baby soft toilet tissue paper rolls (width 12cm)		5 marks
11.	Black ink used for drawing or writing with a pen, brush, or quill (50ml)		4 marks
12.	Men's woven solid color shirts composed of 45% cotton, 40% polyester and 15% spandex		5 marks
13.	100 drums sulphuric acid.		4 marks

ITEM	DESCRIPTION OF GOODS	8-digit HS Commodity Code	Marks
14	Electricity poles made from treated Eucalyptus poles treated with creosote preservative		4 marks
15.	Honda Fit car, 5 seater passenger car, petrol only driven, engine capacity 1390cc, automatic, white in colour		4 marks
16.	Painting of David Livingstone, handmade in 1900 AD		4 marks

[Total Section A: 67 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.

Question One

A farmer imports 50 bags of Lucerne grass seed. He feeds it to his cattle which will then spread the seed through their dung on his pasture land. A clearing agent has classified the seed under tariff 0604.9000 **(9 marks)**

Question Two

Classify a non-runner Mercedes Benz haulage truck, designed to pull semi-trailers coupled to a fifth wheel. The truck was bought missing car batteries and rear view mirrors which were stolen at point of loading. The truck is designed to run on diesel only. The engine on the truck is 6500cc. The importer has brought a second hand engine to fit on to the non-runner truck rather than try to fix the broken down engine. The replacement diesel engine is 7500cc. The truck and replacement engine were classified under tariff 8705.9090 as truck and part. **(14 marks)**

Question Three

- i. From the given tariffs below, what is the correct CLASSIFICATION for dried potato flakes combined with sodium acid pyrophosphate (a preservative), sodium bisulfite (a preservative), monoglycerides (an anti-sticking agent) and citric acid (an anti-oxidant)? **(2 marks)**
 - a. 0701.9000
 - b. 0712.9000
 - c. 1105.2000
 - d. 1108.1300
 - e. 2005.2000

- ii. Give reasons for your chosen answer. **(2 marks)**

- iii. Give reasons why each of the remaining four tariffs are wrong. **(6 marks)**

[Total section B: 36 Marks]

****End of Examination****