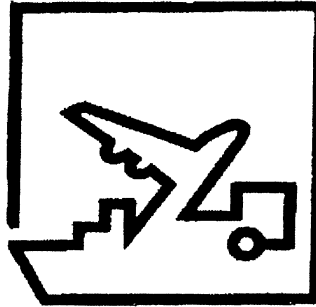


DATE ..... STUDENT NO.....

EXAMINATION CENTRE.....

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



**CUSTOMS LEGISLATION & PROCEDURES DIPLOMA COURSE**

**FINAL EXAMINATION**

**30 SEPTEMBER 2021**

**PAPER ONE**

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

**TIME ALLOCATION: (1 HOUR)**

- Answer all questions from PART A to PART C.
- Write in black or blue indelible pen only.
- 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. The Customs tariff is amended every.....
2. Zimra Commissioner General reports to ..... in the Zimra structure.
3. Sanctions are regarded as an NTB in international trade. What is NTB in full?  
.....
4. Deemed freight for commercial goods coming from South Africa by road using importer's own vehicle is calculated as ..... of FOB value.
5. A form 21 is used on imports, ..... and excise declarations.
6. .... means a traveller who is not resident in Zimbabwe who is coming on holiday.
7. Multi-modal transport is entered on a bill of entry when goods are imported after being transported by sea and road (Asycuda code 62).  
Another example of multi-modal transport is sea and ..... (Asycuda code 61).
8. ...., in relation to goods, includes any owner of or other person possessed of or beneficially interested in any goods at any time before entry of the same has been made and the requirements of the Customs Act are fulfilled.
9. The principal legislation that governs customs operations in Zimbabwe is the  
..... (CAP 23:02).
10. VAT stands for Value ..... Tax.
11. A cash discount has been extended to Mark Traders when calculating FOB value and allowed when calculating VDP. This discount is.....

- 12. A ..... deposit can be used to guarantee duties and taxes payable on imported goods which are on lease, loan or hire.
- 13. In the Asycuda codes ending with “EX” such as HREX denotes office codes for ..... procedures.
- 14. Sango is a border post between Zimbabwe and .....
- 15. Opening and closing times of border posts are found in legislation called .....  
.....
- 16. Your goods have been seized by customs you are issued with a document called .....  
.....
- 17. Goods that are being taken out of an EPZ into the customs territory are subject to .....  
.....
- 18. Goods that have been temporarily exported to Zambia for an exhibition when being imported into Zimbabwe they will not be subject to duties because they are covered by.....  
rebate.
- 19. Under CIP/CIF valuation we are saying there are three contracts present namely contract of sale, carriage and .....  
.....
- 20. The three prescribed routes for pipelines found in the Ports of Entry and Routes Order (PERO) are Beira-Feruka, Kariba-Zambia and .....

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

**Part B: Multiple Choice: Indicate the correct answer by putting the correct answer in the brackets 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. Goods that are coming to Zimbabwe not as a result of a condition of sale will be valued under which valuation methods?

- (a) TV identical goods and TV similar
- (b) Fall back
- (c) Computed Value
- (d) Deductive Value
- (e) Any of the above.

Answer (     )

22. Import Trade Harare, Zimbabwe has purchased computers from IT Tech Durban South Africa, IT Tech will deliver the consignment to EXT Carriers Johannesburg for carriage to Harare by an EXT truck. Where is the FOB point for this consignment?

- (a) Johannesburg
- (b) South Africa
- (c) Durban
- (d) Zimbabwe
- (e) None of the above

Answer (     )

23. Two types of EPZs we find in Zimbabwe are Industrial Estate type and

- (a) Stand Alone
- (b) Industries
- (c) Home Industry
- (d) Estate
- (e) Stand Estate

Answer (     )

24. Capital Machinery for use in EPZs is exempted from duty by using Asycuda CPC 4000....?

- (a) 000
- (b) 411
- (c) 429
- (d) 431
- (e) 439

Answer (     )

25. Operators under EPZs are supposed to have bonded warehouses for storing raw materials and finished products. The maximum period these raw materials should be kept in this bonded warehouse is ....months.

- (a) 1
- (b) 3
- (c) 6
- (d) 12
- (e) 24

Answer (     )

26. Under Special Economic Zones a person who is empowered by the SEZ authority to operate, maintain and otherwise manage a particular SEZ is known as .....
- (a) Manager
  - (b) Director
  - (c) Operator
  - (d) Developer
  - (e) None of the above
- Answer (     )
27. An exporter has approached you with a commercial invoice, packing slip, CD1, valid tax clearance certificate and export permit. Which document/s signify that the export is controlled by Ministry of Industry and Commerce.
- (a) Export licence
  - (b) CD1
  - (c) Tax clearance certificate
  - (d) a and b
  - (e) none of the above
- Answer (     )
28. Rule 6 of the Customs Tariff requires comparison of sub-headings at the same level. Which statement is true for this comparison?
- (a) Chapter versus chapter
  - (b) Heading versus heading
  - (c) Section versus section
  - (d) One dash subheading versus one dash subheading
  - (e) All of the above
- Answer (     )
29. A newspaper is classified in chapter... in the HS nomenclature.
- (a) 47
  - (b) 48
  - (c) 49
  - (d) 50
  - (e) 51
- Answer (     )
30. What purpose and function does the harmonised tariff serve in the classification of goods?:
- (a) Systematic classification of all goods according to the same principles.
  - (b) Uniform classification in all countries.
  - (c) Adoption of a common classification language understood by experts and the public alike.
  - (d) Easier comparison of trade data using common codes.
  - (e) All of the above.
- 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. The Commissioner may establish customs barriers on any road or route for the control of imports and exports. **True/ False** (     )
32. The President may make regulations in order to give effect to any agreement. **True/ False** (     )
33. Goods for the serving president are exempt from paying surtax **True/ False** (     )
34. IM4 denotes home use in Asycuda. **True/ False** (     )
35. Imports by the government for its exclusive use only pay VAT. **True/ False** (     )
36. The maximum period goods can be stored in an IPR bonded warehouse is 22 months **True/ False** (     )
37. Raw materials cleared into a an IPR bond store do not pay duty. **True/ False** (     )
38. Machinery spares importations by a cigarette manufacturer with an IPR bond store do not pay duty. **True/ False** (     )
39. IPR2 is the transfer form under IPR. **True/ False** (     )
40. It is not mandatory to keep records such as bills of entries for goods stored in a bonded warehouse. **True/ False** (     )
41. A tourist enjoys both tourist and travellers rebates. **True/ False** (     )
42. An immigrant does not enjoy travellers rebate. **True/ False** (     )
43. Same state drawback of duty entails that commodity code is the same on both import and export. **True/ False** (     )
44. Drawback of duty provisions may require factory machinery layout during registration. **True/ False** (     )
45. An officer and any member of the public can be charged for bribery and collusion offence. **True/ False** (     )

46. Certain offences may result in both fine payment and imprisonment. **True/ False** ( )

47. A 15 year old immigrant can import a brand new car under immigrants rebate.  
**True/ False** ( )

48. A Zimbabwean based company may import blank invoices bearing a foreign company name and details without committing an offence. **True/ False** ( )

49. A customs officer in the course of examining your goods may within the powers provided by the Customs Act ask for a sample of the goods for his personal consumption.  
**True/ False** ( )

50. Same state drawback of duty provisions state that the goods may be exported partially used in Zimbabwe. **True/ False** ( )

**[Total Part C – 20 marks]**