

DATE.....

STUDENT NO.....

EXAMINATION CENTRE.....

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



CUSTOMS LEGISLATION AND PROCEDURES DIPLOMA COURSE

FINAL EXAMINATION

1 DECEMBER 2017

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	Used petrol engines for “Nissan Ex trail” vehicles , engine capacity 2400 cc		4 marks
2	Electric burglar alarm to be used by a school		4 marks
3	Printed wedding invitation cards		4 marks
4	Baked muffins		4 marks
5	Identity document strap (made from woven polycotton, example DHL identity card strap for hanging on neck)		4 marks
6	Car suspension arms		4 marks
7	Raw whole wet salted cattle hides, individual weight ranges from 25kgs to 50 kgs		5 marks
8	Electric transformer, power handling capacity 500 KVA		4 marks
9	Aluminum handbag buckles		4 marks
10	Tennis shoes made from uppers of cotton material and soles of rubber		4 marks
11	Pregnancy test kit (comprising of reagents on a backing of paper strip. Used by dipping the strip into a urine sample. Strip changes colour if pregnancy is positive)		4 marks
12	Folding cartons made from corrugated paperboard.		4 marks
13	Dried sardines (<i>Sandina pilchardus</i>) fit for human consumption		4 marks
14	Toyota Corolla sedan, dual powered (petrol and electric motor that can be charged on electric plugs), 2500 cc engine capacity and automatic gear box		4 marks
15	Portable laptop computer, weight 3 kgs		4 marks
16	Inflatable jumping castle		4 marks

[Total Section A: 65 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.

1) The Zimbabwe government has decided that excess maize to be produced this coming season will be converted to biodiesel. A new fuel plant will be commissioned to convert maize to fuel. The end product will be a mixture (blend) of maize oil and imported petroleum oils (petroleum diesel).

The products that will be put on the market will have the following compositions:

- i. 30% biodiesel and 70% petroleum diesel.
- ii. 25% biodiesel and 75% petroleum diesel.
- iii. 65% biodiesel and 35% petroleum diesel.

A clerk in your office has classified all products under heading 2710. Give him guidance on correct headings. (Do not go to subheading level) (5 marks)

For the following give the full 8 digit classification and your reasons

2) A trainee has classified bird's eye chillies (*capsicum annum*)sowing seeds under tariff 1209.91.00 (6 marks)

3) A trainee has classified chilled grapes under tariff 0806.20.00. His argument is that he has taken the sub-heading that comes last in numerical order according to Rule 3(c) of the customs tariff. (4 marks)

4) A trainee is not sure on the classification of stainless steel pressure cookers of heading 73.23. He has come up with subheadings 7323.91.10 and 7323.92.10 because they are both specified in the tariff. (3 marks)

November 2017 Diploma Final/P3

5) An invoice is presented to your office for clearance. The description just says 500 overcoats. A physical examination of the coats revealed the following:

- i. Tag shows coats are made from 25% cat hair, 35% rabbit hair and 40% cotton.
- ii. They are woven but there is no indication of them being boys or girls coats.
- iii. The coat material is woven and quite thick, weight surely would be more than 250g/m².
- iv. They are packed in disposable cardboard boxes.
- v. The coats are missing button. You find matching buttons packed in one of the boxes. The quantity is enough for the coats imported.
- vi. There is a carton of free giveaway printed paper calendars

Your clerk had classified everything under 5211.51.00

(17 marks)

[Total section B: 35 Marks]

****End of Examination****