



ZIMBABWE EZEKIEL GUTI UNIVERSITY

FACULTY OF LAW, BUSINESS INTELLIGENCE AND ECONOMICS

EXAMINATION PAPER

COURSE CODE : CPS 215

COURSE TITLE : Customs Practice and Documentation

SPECIAL REQUIREMENTS : NO SPECIAL REQUIREMENTS

DURATION : 3 Hours

LEVEL : 2:1

DATE : 09 APR 2024

INSTRUCTIONS TO CANDIDATES:

1. No cell phones are allowed in the examination venue.
2. Answer **ANY FOUR (4)** questions.
3. Begin each question on a new page.
4. The number of marks for each question or part question is shown in brackets []
5. Use of practical examples where necessary is encouraged

QUESTION ONE

Identify and explain the obligations of both the exporter and importer in each of the incoterms 2010 citing examples where necessary:

- a) EX WORKS. [5 marks]
- b) FAS. [5 marks]
- c) FOB. [5 marks]
- d) CIF. [5 marks]
- e) DAT. [5 marks]

QUESTION TWO

- (a) What procedures must be followed in applying for a Bonded Warehouse and what are the rules governing the operations of Bonded Warehouses. [10 marks]
- (b) State and explain the essential features of the following types of bonds:
 - i. Private railway siding bond [5 marks]
 - ii. Container depot bond [5 marks]
 - iii. Transit shed bond [5 marks]

QUESTION THREE

Critically examine five key areas ZIMRA should focus on for ease of doing business in Zimbabwe in Zimbabwe from a customs point of view. [15 marks]

One of the key challenges ZIMRA has been facing is unskilled employees. Discuss five key skills customs officers would require before commencing their work. [10 marks]

QUESTION FOUR

- (a) Discuss how developments such as containerization have contributed to the growth of the shipping and forwarding industry. [10 marks]

- (b) Critically examine Five mechanisms which Zimbabwe Revenue Authority should adopt to reduce, curb or eliminate leakage of revenue at its ports. **[15 marks]**

QUESTION FIVE

- (a) How relevant is the single window concept in facility trade in Zimbabwe. **[5 marks]**
- (b) Assess the one stop border post and its relevance to the Zimbabwean situation. **[10 marks]**
- (c) Discuss Four key issues ZIMRA should focus on in order to reduce or eliminate corruption at ports of entry. **[10 marks]**

QUESTION SIX

- a) With the aid of real time examples explain the essentials for a successful customs reform? **[10 marks]**
- b) Using empirical evidence suggest the possible reforms needed to transform the operations of special Economic Zones (SEZs) in Zimbabwe? **[15 marks]**