



ZIMBABWE EZEKIEL GUTI UNIVERSITY

FACULTY OF LAW, BUSINESS INTELLIGENCE AND ECONOMICS

DEPARTMENT OF ECONOMICS MARKETING AND ENTREPRENEURSHIP

EXAMINATION PAPER

MODULE CODE : CPS 215

MODULE TITLE : Customs Practice and Documentation

SPECIAL REQUIREMENTS : NO SPECIAL REQUIREMENTS

DURATION : 3 Hours

LEVEL : 2:1

DATE : 28 JUL 2025

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

Analyse the difference between Incoterms groups E, F, C, and D in accordance with the revised Incoterms 2020. **[25 marks]**

QUESTION TWO

Critique the challenges faced by customs authorities in the era of globalization and e-commerce? **[25 marks]**

QUESTION THREE

Using practical examples, discuss the five concepts of customs valuation and the methods used for determining the value of imported goods. **[25 marks]**

QUESTION FOUR

Describe the role of customs in trade facilitation and border management. **[25 marks]**

QUESTION FIVE

Discuss the five different types of customs duties and their impact on international trade. **[25 marks]**

1 pm