

**BINDURA UNIVERSITY OF SCIENCE EDUCATION**

**FACULTY OF COMMERCE**

**DEPARTMENT OF ECONOMICS**

**BACHELOR OF SCIENCE HONOURS DEGREE IN PURCHASING & SUPPLY**

**SCM 204: CUSTOMS PRACTICE AND DOCUMENTATION**

**DURATION: 3 HOURS    TOTAL MARKS: 100**

**INSTRUCTIONS TO CANDIDATES**

- i. Section A [**Compulsory**]
- ii. Answer any 3 questions from [**section B**]
- iii. Begin a new answer on a new page
- iv. All questions carry 25 marks

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**SECTION A [COMPULSORY]**

**Answer ALL questions in this section**

**QUESTION ONE**

- a) Explain the concept of customs audits in import procedures? [**10 marks**]
  
- b) Discuss why customs authorities conduct audits, the scope of audits, and the potential outcomes or implications for importers? [**15 marks**]

**SECTION B****Answer three questions in this section****QUESTION TWO**

Explain the potential consequences of non-compliance with import procedures, including penalties, fines, or seizure of goods? [ 25 marks]

**QUESTION THREE**

- a) Compare and contrast the Duty Exemption Scheme and the Duty Remission Scheme as export incentive schemes? [10 marks]
- b) Discuss their similarities, differences, and applicability in different export scenarios? [15 marks]

**QUESTION FOUR**

Discuss the types of goods that are prohibited or restricted from being imported or exported, the reasons for these restrictions? [25 marks]

**QUESTION FIVE**

- a) Discuss the significance of carnets in custom clearance procedures? [10 marks]
- b) Explain what carnets are and how they facilitate the temporary importation or exportation of goods without paying customs duties or taxes? [15marks]

**QUESTION SIX**

Analyze the potential benefits and challenges of implementing preferential trade agreements and reducing customs duties? **[25 marks]**

**END OF PAPER**