



**National University of
Science and Technology**
Think in Other Terms



**FACULTY OF COMMERCE
DEPARTMENT OF FINANCE
BACHELOR OF COMMERCE HONOURS DEGREE IN FISCAL STUDIES
PART IV – 2nd SEMESTER FINAL EXAMINATION APRIL/MAY 2014
CUSTOMS MANAGEMENT THEORY AND PRACTICE I (CFS2204)**

TIME ALLOWED: 3 HOURS

INSTRUCTIONS TO CANDIDATES

1. Answer any four (4) questions.
2. Each question carries 25 Marks.
3. The paper consists of 2 printed pages.

Question 1

Modern Customs management principles under the RKC advocate moving away from the gate keeper approach to more audit based controls. Discuss with reference to your customs administration. **(25 Marks)**

Question 2

Critically evaluate the vision and mission statements of any two Customs administration of your choice and comment on its relevance to the roles of Customs. **(25 Marks)**

Question 3

The Customs organization is unique among government agencies in that it is neither a domestic agency nor an international agency. It is poised on the international borders, not only as an expression of a nation's sovereignty, but also as the nation's guard against external threats to health, safety". (Wulf & Sokol, 2005). Discuss the statement in relation to what customs must be aware of in order to effectively execute its mandate. **(25 Marks)**

Question 4

Perform a SWOT Analysis for a Customs Administration of your choice and draw conclusions from the analysis? As part of the strategic planning process, what is it intended to achieve in a Customs and Excise Organization. **(25 Marks)**

Question 5

The scope of authority and responsibility of customs administrations in enforcement is meant to achieve efficiency and effectiveness. Discuss the differences in the scope of authority that different Revenue Authorities have and how these impact on their efficiency and effectiveness. What does the WCO recommend as the minimum set of enforcement powers the revenue authority should have in order effectively and efficiently execute their enforcement function? **(25 Marks)**

Question 6

Discuss the key features of the Risk Based Compliance Management Strategy for Customs. To what extent has your customs administration made use of the above strategy **(25 Marks)**

END OF EXAMINATION PAPER