



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



**FACULTY OF COMMERCE
DEPARTMENT OF FINANCE
BACHELOR OF COMMERCE HONOURS DEGREE IN FISCAL STUDIES AND
FINANCE**

**PART II – 2ND SEMESTER FINAL EXAMINATION - MAY 2011
CUSTOMS MANAGEMENT THEORY AND PRACTICE I – CFS 2204**

TIME ALLOWED: 3 HOURS

INSTRUCTIONS TO CANDIDATES:

1. Answer any FOUR Questions.
2. Start the answer to each full question on a fresh page of the answer sheet.
3. Questions may be written in any order, but must be legibly numbered.
4. Write legibly.
5. Show workings

INFORMATION FOR CANDIDATES

The paper contains six (6) questions.

All whole questions carry equal marks [25 marks] and part marks are indicated in brackets at the end of each part question.

Question 1

Identify the key characteristics of the legal framework of a modern Customs Administration conforming to standards set in the WCO and WTO instruments and conventions and evaluate the extent of your administration's adoption of these standards. (25 marks)

Question 2

“Customs is a unique organization 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 3

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)

Question 4

Customs roles and responsibilities reflect the national policy priorities of a country. Discuss the statement with reference to a Customs Administration of your choice. (25 marks)

Question 5

With the aid of the 'intelligence cycle', discuss the importance of intelligence to a Customs Administration of your choice. (25 marks)

Question 6

Identify and evaluate, in relation to your country's customs legislation, at least five (5) standards in the WCO's Revised Kyoto Convention Specific Annex H, which aid in Investigations Management. (25 marks)