



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



**FACULTY OF COMMERCE  
DEPARTMENT OF FINANCE  
MASTER OF SCIENCE IN FISCAL STUDIES  
PART III 2<sup>nd</sup> SEMESTER FINAL EXAMINATION– JUNE 2012  
CUSTOMS MANAGEMENT AND REFORM (CFS 5308)  
TIME ALLOWED: 3 HOURS**

**INSTRUCTIONS TO CANDIDATES**

1. Answer **QUESTION 1** and **any other question** from **SECTION A**, plus any **TWO** questions from **SECTION B**.
2. For all attempted questions in this paper and where necessary, you have to make relevant references and marks are awarded for such relevant references.
3. Write neatly and legibly.

**INFORMATION TO CANDIDATES**

1. This paper contains **SEVEN** (7) Questions.
2. Each full question carries **25** Marks
3. This paper contains **THREE** (3) printed pages.
4. Candidates may write on the question paper but shall not write in the answer booklet during reading time.

## SECTION A

### Question 1 (Compulsory)

Define Customs Reform and Modernisation (CRM). What are the factors that justify CRM? With particular reference to the WCO Customs Capacity Building Diagnostic Framework, give an outline of the factors that are critical for the success of any modernization program. **[25 marks]**

### Question 2

The Commissioner General of Zimbabwe Revenue Authority (ZIMRA) is developing a reform strategy that will help to achieve greater transparency in relation to Customs Cargo Clearance. He wants input into this strategy from the following groups:

- Senior management
- Operational staff
- Industry

Assuming that you are a member of each of these groups, identify and discuss key elements of that strategy. **[25 marks]**

### Question 3

You have passed your initial interview to become Assistant Commissioner Customs & Excise in the proposed ZIMRA structure. Your success in landing this new position depends on the quality of the work expected out of the next task below.

Design a Customs Reform Program which will be implemented by ZIMRA in due course. This program should be clear and comprehensive in terms of; its stages, critical success factors and potential challenges. Reference to the Revised Kyoto Convention is crucial on this. The feasibility and hence success of your program depends very much on identifying all factors that may cause failure to this reform and then proffer the strategies to counter these impediments.

**[25 marks]**

**SECTION B (Answer any TWO questions)**

**Question 4**

Give an outline and then a detailed discussion on the role and responsibility of Customs in both the historical and in the 21<sup>st</sup> century perspectives. Make a comparison of the role and responsibility of Customs between developed and developing countries. **[25 marks]**

**Question 5**

Critically evaluate the Zimbabwean customs structure. For any identified gaps or shortfalls, make appropriate recommendations that will make the customs structure deliver more and better. In this evaluation, make reference to other types of structures and show whether the current structure is better or worse than them. **[25 marks]**

**Question 6**

List the four key players/institutions in Customs Reform and Modernisation (CRM) and for each, give a detailed profile of its role(s) and influence on CRM. **[25 marks]**

**Question 7**

Make a critique of the two border management approaches. Recommend what you consider as the better approach that embraces modernisation and show how Zimbabwe could benefit from adopting this approach, giving examples of any country(ies) which has(have) already adopted this approach. **[25 marks]**

**END OF EXAMINATION PAPER**