



**UNIVERSITI KUALA LUMPUR
MALAYSIAN INSTITUTE OF INDUSTRIAL TECHNOLOGY**

**FINAL EXAMINATION
JANUARY 2016 SEMESTER**

COURSE CODE : JLB 21803
COURSE TITLE : CUSTOM, EXCISE AND FORWARDING
PROGRAMME LEVEL : BACHELOR
DATE : 25 MAY 2016
TIME : 9.00 AM – 12.00 PM
DURATION : 3 HOURS

INSTRUCTIONS TO CANDIDATES

1. Please read the instructions given in the question paper **CAREFULLY**.
2. This question paper is printed on both sides of the paper.
3. This question paper consists of **TWO (2)** sections.
4. Answer **ALL** questions in Section A. Choose **THREE (3)** questions in section B.
5. Please write your answers on the answer booklet provided.
6. Please answer all questions in English only.

THERE ARE 3 PAGES OF QUESTIONS EXCLUDING THIS PAGE.

SECTION A (Total: 40 marks)

INSTRUCTION: Answer ALL questions.
Please use the answer booklet provided.

Question 1

As an experienced forwarding agent in handling all kinds of importation and exportation, you are to advise a potential customer the difference between ATA Carnet and Temporary Importation under Customs Act 1967. Discuss **FIVE (5)** differences for both ATA Carnet and Temporary Importation with examples.

(20 marks)

Question 2

PTP and Johor Port Berhad, are areas declared by the Minister of Finance under the provision of Section 3(1) of the Free Zones Act 1990. It is mainly design to promote Entrepot trade and for use of manufacturing industries producing goods essentially for export. Discuss **FIVE (5)** benefits of using Free Zone (FZ) in both PTP and Johor Port Berhad

(20 marks)

SECTION B (Total: 60 marks)**INSTRUCTION: Answer THREE (3) Questions ONLY****Please use the answer booklet provided.****Question 1**

Customs documentation consists of the prescribed forms which appear in the Second Schedule of the Customs Regulation 1977. These prescribed forms which are applicable for the importation and exportation of goods. Classify **FIVE (5)** Sections in declaration of Customs Form No. 1.

(20 marks)

Question 2

Morgan (M) Sdn Bhd, is currently planning to build a Licensed Manufacturing Warehouse (LMW) in Gelang Patah. Under Section 65A of the Customs Act 1976, it is stated to enable for manufacturing process to be carried out. Compare **FOUR (4)** differences between a Licensed Manufacturing Warehouse (LMW) and a Bonded warehouse with examples.

(20 marks)

Question 3

Customs Form No. 8 used for movement of dutiable goods under transshipment or customs transit procedures. Section 23(2) of the Customs Act 1967 stipulates that except with the permission of the proper officer of Customs, no such goods after having been landed or unshipped shall be transhipped or after having been put into any boat or craft to be landed shall be removed into any boat or craft previously to their being landed. Apply **FIVE (5)** Regulations in declaring Custom Form No. 8.

(20 marks)

Question 4

The introduction of EDI Dagang-Net in processing customs clearance has definitely reduced the tremendous paper transactions amongst the forwarding and commercial fraternities in Malaysia. Evaluate **FOUR (4)** benefits for both forwarders and customs that benefited from the introduction of EDI Dagang-Net.

(20 marks)

END OF EXAMINATION PAPER