



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

**FINAL EXAMINATION
JANUARY 2016 SEMESTER**

COURSE CODE : JLD 20802
COURSE TITLE : CUSTOM AND EXCISE
PROGRAMME LEVEL : DIPLOMA
DATE : 30 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 TWO (2) questions in section B.**
 - 5. Please write your answers on the answer booklet provided.**
 - 6. Please answer all questions in English only.**
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THERE ARE 2 PAGES OF QUESTIONS EXCLUDING THIS PAGE.

SECTION A (Total: 60 marks)**INSTRUCTION: Answer ALL questions.****Please use the answer booklet provided.****Question 1**

A bonded warehouse is a designated area, approved by the Royal Malaysian Customs (RMC) under Section 65 of the Customs Act 1967, for storing dutiable goods. Royal Malaysian Customs, had enhanced licensed bonded warehouse activities to facilitate commercial activities as well as to making it a distribution hub within the ASEAN region. Its creation also help to reduce port congestion and for convenience of the importers. Discuss **FIVE (5)** trading activities allowed in a licensed bonded warehouse.

(20 marks)

Question 2

A free trade zone (FTZ) is a specific class of special economic zone. They are a geographic area where goods may be landed, handled, manufactured or reconfigured, and re-exported without the intervention of the customs authorities. In Malaysia, A Free Zone is an area declared by the Minister of Finance under the provision of Section 3(1) of the Free Zones Act 1990. It is mainly designed to promote Entrepot trade and for use of manufacturing industries producing goods essentially for export. Discuss **FIVE (5)** benefits of using Free Zone (FZ).

(20 marks)

Question 3

Customs Form No. 8, used for movement of dutiable goods under transshipment or customs transit procedures. Examine **FIVE (5)** Regulations in declaring Customs Form No. 8.

(20 marks)

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SECTION B (Total: 40 marks)

INSTRUCTION: Answer TWO (2) Questions ONLY

Please use the answer booklet provided.

Question 1

Licensed manufacturing warehouse (LMW) is a premise licensed under Section 65A of the Customs Act 1967 and is directly control by Royal Malaysian Customs (RMC). It is control by way of documentation and subject to all customs rules and regulations. Apply **FIVE (5)** criteria of setting a Licensed Manufacturing Warehouse (LMW).

(20 marks)

Question 2

You are an experienced forwarding agent in Kuantan and currently advising your new customer on importing and exporting goods within Malaysia. Use **FIVE (5)** Regulations in declaration of Customs Form No. 3.

(20 marks)

Question 3

The Royal Malaysian Customs (RMC) is one of the enforcement agencies under the Ministry of Finance. Provide **FIVE (5)** main responsibilities of Royal Malaysian Customs (RMC).

(20 marks)

END OF EXAMINATION PAPER

