



REFORMED CHURCH UNIVERSITY

FACULTY OF COMMERCE

**BACHELOR OF COMMERCE HONOURS DEGREE IN
LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

CUSTOMS PRACTICE AND DOCUMENTATION

HLSM 238

PART 2 SEMESTER 2

TOTAL MARKS [100]

DATE: APRIL 2024

Time: 3 Hours

INSTRUCTIONS

1. This paper has *six (6)* questions
2. Answer question *one (1)* and *any* other *three (3)*
3. Each question carries *25 marks*
4. Start each question on a new page

(1) (a) Explain the word incoterms (5)

(b) Explain the obligations of both the exporter and importer in each of the four broad categories of incoterms citing relevant examples where necessary. [20]

2. Examine the relevance of the following in promoting trade.

(a) Rebates (5)

(b) Remission (5)

(c) Refunds (5)

(d) Exemption (5)

(e) Customs duty (5)

3. Evaluate how the department of customs can reduce data breaches during international trade. [25]

4.(a) 'Movement of goods in the supply chain is highly dependent on documentation' Demystify this statement citing relevant examples where necessary. (25)

5. 'Without strong watch dog institutions impunity becomes the very foundation upon which systems of corruption are built. And if impunity is not demolished, all effort to bring an end to corruption are vain' Roberta Menchu. Comment on this statement in relation to customs practice. [25]

6. 'Bilateralism a stepping stone or a stumbling block'. Discuss its impact to global free trade. [25]

END OF PAPER
