

**SULIT**



**BAHAGIAN PEPERIKSAAN DAN PENILAIAN  
JABATAN PENDIDIKAN POLITEKNIK  
KEMENTERIAN PENDIDIKAN TINGGI**

**JABATAN PERDAGANGAN**

**PEPERIKSAAN AKHIR**

**SESI JUN 2016**

**PP501: CUSTOMS PRACTICES**

**TARIKH : 2 NOVEMBER 2016**

**MASA : 2.30 PM – 4.30 PM (2 JAM)**

---

Kertas ini mengandungi **LIMA (5)** halaman bercetak.

Bahagian A: Case Study (1 soalan)

Bahagian B: Esei (3 soalan)

Dokumen sokongan yang disertakan : Tiada

---

**JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN**

(CLO yang tertera hanya sebagai rujukan)

**SULIT**

**SECTION A : 25 MARKS*****BAHAGIAN A : 25 MARKAH*****INSTRUCTION:**

This section consists of **ONE (1)** case study questions. Answer **ALL** questions.

***ARAHAN :***

*Bahagian ini mengandungi SATU (1) soalan kajian kes. Jawab SEMUA soalan.*

**Regional Council of Europe Workshop on Free Trade Zones and Money Laundering.**

Belgrade, 25 February 2014 – The BASCAP Free Trade Zones (FTZs) report was presented at the Council of Europe’s regional Workshop on the legitimate and illegitimate use of offshore corporate structures, legal arrangements, foreign trade operations and free trade zones. The Workshop was part of a Council of Europe Project against Money Laundering and Terrorist Financing. The 90 participants included Customs and law enforcement officials as well as representatives of financial intelligence units and Central Banks from Serbia, Albania, Bosnia Herzegovina, Montenegro, Croatia, and Macedonia

The objective of the Workshop was to acquaint officials, from relevant authorities, with the mechanisms of legitimate functioning of FTZs, as well as their risks and vulnerabilities as regards to money laundering and terrorism financing. In this regard BASCAP was invited to present on intellectual property violations in FTZs.

Ms. Hammami informed the participants that while FTZs are obviously good for business and global trade, unfortunately, they have also become hot spots for organized crime groups and counterfeiters. Criminals exploit the benefits that zones provide such as limited regulatory oversight and reduced levels of inspections of goods in transit. Once introduced into a FTZ, counterfeit goods may undergo a series of economic operations, including assembly, manufacturing, processing, warehousing, re-packaging, and re-labeling. FTZs have provided a mechanism for counterfeiters to move illegal and fake products around the world. Increasingly, counterfeiters use transit or transshipment of goods, through multiple and geographically diverse FTZs for no other purpose than to disguise the illicit nature of the products; in short, the

laundering of goods. Opportunities for counterfeiting, intellectual property rights violations, and other crimes are greatly reduced when the national Customs authority works inside the FTZ and can observe and review company operations.

**QUESTION 1****SOALAN 1**CLO3  
C3

- (a) Explain **TWO (2)** advantages of Free Trade Zone.  
*Terangkan DUA (2) kelebihan Zon Perdagangan Bebas.*

[10 marks]

[10markah]

CLO3  
C5

- (b) Discuss **THREE (3)** functions of Free Trade Zone.  
*Bincangkan TIGA (3) fungsi Zon Perdagangan Bebas.*

[15 marks]

[15markah]

**SECTION B : 75 MARKS****BAHAGIAN B : 75 MARKAH****INSTRUCTION:**

This section consists of **THREE (3)** essay questions. Answer **ALL** questions.

**ARAHAN:**

Bahagian ini mengandungi **TIGA (3)** soalan esei. Jawab **SEMUA** soalan.

**QUESTION 1****SOALAN 1**CLO1  
C2

- (a) Explain the Harmonized System Code.  
*Terangkan dengan ringkas tentang Kod Sistem Harmoni*

[10 marks]

[10 markah]

CLO1  
C2

- (b) Describe the following types of custom duties.

*Huraikan jenis duti kastam berikut:*

- i. Export Duty  
*Cukai Eksport*
- ii. Import Duty  
*Duti Import*
- iii. Excise Duty  
*Cukai Eksais*

[15 marks]

[15 markah]

**QUESTION 2****SOALAN 2**CLO2  
C3

- (a) Describe the following custom forms :  
*Jelaskan borang-borang kastam berikut:*

- i. Customs Form no. 1  
*Borang Kastam No 1*
- ii. Customs Form no. 2  
*Borang Kastam No 2*
- iii. Customs Form no. 3  
*Borang Kastam No 3*
- iv. Customs Form no. 8  
*Borang Kastam No 8*

- v. Customs Form no. 9  
*Borang Kastam No 9*

[15 marks]

[15markah]

CLO2  
C3

- (b) Explain **TWO (2)** differences between Dutiable and Undutiable Good:  
*Terangkan DUA (2) perbezaan antara barangan berduti dan tidak berduti:*

[10marks]

[10 markah]

### QUESTION 3

#### SOALAN 3

CLO2  
C4

- (a) Explain **FIVE (5)** relevant agencies in handling export and import.  
*Terangkan LIMA (5) agensi yang relevan dalam pengendalian eksport dan import*

[10 marks]

[10 markah]

CLO2  
C4

- (b) Discuss **THREE (3)** roles of government agencies in export and import activity.  
*Bincangkan THREE (3) peranan agensi kerajaan dalam aktiviti eksport dan import*

[15 marks]

[15 markah]

SOALAN TAMAT