

SECTION A

CASE STUDY (25marks)

INSTRUCTION:

This section consists of question of a case study. Answer ALL questions

**ROYAL MALAYSIAN CUSTOMS (RMC) OBTAIN THE HIGHEST
CONFISCATED IN HISTORY**



VALUE OF THE SEIZURE OF OVER RM498 MILLION FROM JANUARY TO
NOVEMBER

LUMUT: Royal Malaysian Customs (RMC) record the highest annual seizure in its history when making booty worth RM498.31 million in the period January to October last year.

Its director-general Datuk Seri Mohamed Khalid Yusuf said the number was expected to rise to 500 million by the end of this month. "The total value of the seizure was never achieved the customs before and it was a huge success means to the nation.

"In the past year, we have made seizures worth RM338.05 million and RM169.2 million in 2008," he told reporters after the launch of Operation Kastima Patkor The Customs Marine Base 16 in Aceh Village here yesterday. The operation involving Customs Malaysia and Indonesia.

Mohamed Khalid said the seizure of a substantial increase in value was the result of the hard work of staff at all levels throughout the country.

He said some of the major teams were usurped ceramic tiles worth RM119 million which should be exported but is sold in the local market. "For cigarette products, we record the value of the seizure of RM86 million, drugs (RM42 million), vehicles (RM31 million), electrical goods (RM17 million), communication devices (RM12 million) and firecrackers and fireworks (RM11 million)," he said.

POLITEKNIK
Jabatan Pengajian Politeknik

EXAMINATION AND EVALUATION DIVISION
DEPARTMENT OF POLYTECHNIC EDUCATION
(MINISTRY OF HIGHER EDUCATION)

COMMERCE DEPARTMENT

FINAL EXAMINATION
JUNE 2012 SESSION

PP501: CUSTOM PRACTICE

DATE : 19 NOVEMBER 2012(MONDAY)
DURATION : 2 HOURS (2.30 PM - 4.30 PM)

This paper consists of **FIVE (5)** pages including the front page.
Section A: Case Study (1 question – answer all)
Section B: Essay (3 questions – answer all)

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**DO NOT OPEN THIS QUESTION PAPER UNTIL INSTRUCTED
BY THE CHIEF INVIGILATOR**

(The CLO stated is for reference only)

SECTION B

ESSAY (75 marks)

INSTRUCTION:

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

QUESTION 1

- a) Define the role of Royal Malaysia Customs (RMC). [CLO 1 : C1]
(3 marks)
- b) Explain **TWO (2)** functions of the customs department. [CLO 1 : C2]
(10 marks)
- c) There are several type of duties collected by the customs department which are indirect taxes and vital to the nation's income. Discuss the type of customs duties below : [CLO 1 : C1]
- i. Export Duty (3 marks)
 - ii. Sales Tax (3 marks)
 - iii. CEPT Duty (3 marks)
 - iv. Service Tax (3 marks)

QUESTION 2

- a) Explain the following custom forms [CLO 2 : C3]
- i. Custom Form 5A (5 marks)
 - ii. Custom Form 5B (5 marks)
- b) Discuss **THREE (3)** categories of export and import goods. [CLO 2 : C2]
(15 marks)

QUESTION 1

- a) The article stated that "Royal Malaysian Customs (RMC) record the highest annual seizure in its history when making booty worth RM498.31 million in the period January to October last year....." Describe **FIVE (5)** of the supporting documents for the customs declaration process. [CLO3 : C1]
(10 Marks)
- b) Explain the export procedures to be followed by exporters to prevent goods from confiscation. You may present your answer in a form of a diagram. [CLO3 : C3]
(15 Marks)

QUESTION 3

- a) Explain **FOUR (4)** relevant agencies in handling export and import.

[CLO 2 : C4]

(16 marks)

- b) Discuss **THREE (3)** roles of government agencies in dealing with export and import activities.

[CLO 2 : C4]

(9 marks)