

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

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

ARAHAN :

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

Brazil Preparing to Issue and Accept Carnets



Brazil is one of three countries* next in line to join the ATA Carnet system in the near future. The U.S. Trade Representative's 2010 report on international trade with Brazil reported that the U.S. was engaging with Brazil to encourage the use of carnets. It also reported that legislation was underway in Brazil's Congress to advance the initiative.

Brazil has already ratified the International Convention for the temporary admission of goods a.k.a. the Istanbul Convention. The next step toward finalizing Brazil's acceptance in the carnet chain is fulfillment of the formalities by the newly-appointed Brazilian national guaranteeing association. The World Chambers Federation reports that those formalities are currently in process. Brazil would be the 72nd country to join the ATA Carnet system and only the 3rd Latin American country in the system. Mexico joined in May of 2011 and was the 71st country. Chile became a member in 2008.

Admission of Brazil to the carnet system would ease costly trade barriers between the U.S. and Brazil. For example, the U.S. automotive industry would avoid the high costs and inconvenience currently associated with temporary imports-exports between our countries. Brazil has relatively high import duties and taxes for automobiles.

*Trinidad and Tobago and Saudi Arabia are also pending.

SULIT

POLITEKNIK
Jabatan Pengajian Politeknik

BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENGAJIAN POLITEKNIK
KEMENTERIAN PENGAJIAN TINGGI

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI DISEMBER 2012

PP501: CUSTOM PRACTICES

TARIKH : 23 APRIL 2013

TEMPOH : 2 JAM

Kertas ini mengandungi ENAM (6) halaman bercetak.

Bahagian A : Kajian Kes (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 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

- | | | |
|-------------|---|-------------------------|
| CLO1
C1 | a) Define Excise Duty.
Definisikan Duti Eksais. | [4 Marks]
(4 Markah) |
| CLO 1
C2 | b) Describe TWO (2) functions of custom department
Terangkan DUA (2) fungsi jabatan kastam | [6 Marks]
(6 Markah) |
| CLO 1
C2 | c) Compare the following custom duties:
Bandingkan duti kastam berikut: | |
| | i. CEPT Duty
<i>Duti CEPT</i> | [5 marks]
(5 Markah) |
| | ii. Export Duty
<i>Duti Export</i> | [5 marks]
(5 Markah) |
| | iii. Import Duty
<i>Duti Import</i> | [5 marks]
(5 Markah) |

QUESTION

- | | | |
|-------------|--|---------------------------|
| CLO 3
C3 | a. Explain the meaning of ATA Carnet.
<i>Terangkan maksud "ATA Carnet".</i> | [5 Marks]
(5 Markah) |
| CLO 3
C4 | b. Identify the benefit of using the ATA Carnet to Brazil.
<i>Kenalpasti kelebihan menggunakan 'ATA Carnet' kepada Brazil.</i> | [5 Marks]
(5 Markah) |
| CLO 3
C5 | c. Explain THREE (3) reasons why ATA Carnet is important.
<i>Terangkan TIGA (3) sebab kenapa ATA Carnet adalah penting.</i> | [15 Marks]
(15 Markah) |

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QUESTION 3

- CLO 2
C4
- a) Compare the roles of the following government agencies in dealing with export and import activities.
Bandingkan peranan agensi kerajaan berikut yang berurusan dengan export dan import aktiviti
- i. EXIM BANK [5 Marks]
(5 Markah)
- ii. SME CORP [5 Marks]
(5 Markah)
- iii. MITI [5 Marks]
(5 Markah)
- CLO 2
C4
- b) Explain **TWO (2)** rules and regulations in the export and import procedures.
Terangkan DUA(2) undang-undang dan peraturan dalam prosedur export dan import. [10 Marks]
(10 Markah)

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QUESTION 2

- CLO 3
C4
- a) Discuss **THREE (3)** modes of transportation in exportation and importation based on Customs Act 1967.
Bincangkan TIGA (3) jenis pengangkutan dalam pengexportan dan pengimportan berdasarkan Akta Kastam 1967 [15 marks]
(15 Markah)
- CLO 2
C4
- b) Explain the following categories of export and import goods:
Terangkan kategori barangan export dan import berikut:
- i. Absolute prohibited goods [5 marks]
Barangan larangan mutlak (5 markah)
- ii. Conditional goods [5 marks]
Barangan bersyarat (5 markah)