සියලු ම හිමිකම් ඇව්රිකි] முழுப் பதிப்புரிமையுடையது] All Rights Reserved]

ශී ලංකා විතාන දෙපාර්තමේන්තුව / இலங்கைப் பரீட்சைத் திணைக்களம் / Department of Examinations, Sri Lanka

Second Efficiency Bar Examination for Assistant Superintendents of Customs Grade II (New Syllabus) - 2017(I)(2018)

(01) Customs Law and Background

Three hours

Answer five questions only.

- 1. Explain the duties of a prosecuting officer who assist the inquiring officer conducting a customs inquiry in terms of section 8(1) of the Customs Ordinance. (20 marks)
- 2. While conducting an investigation as a Customs Officer it revealed that some of the documents submitted to Customs by the suspects are false documents. Under which sections of the Customs Ordinance you take action in such an instance? What steps have to be taken during the investigations to prove the aforesaid offence successfully in terms of relevant sections of the Customs Ordinance?

(20 marks)

- You receive an information regarding a container in transit through a Port of Sri Lanka which contains
 internationally prohibited Narcotic inside it. Explain the procedure you follow in such an instance under
 the Customs and related law. (20 marks)
- 4. While working in a container examination yard your supervising officer assign you a high risk cargo container which has been selected by the computer system. When you examine that container you recover some goods which are prohibited to import. Explain the procedure you adopt in that situation interms of sections of the Customs Law and other related Laws. (20 marks)
- 5. "It is the duty of a Customs Preventive Officer to prevent offences committed by importers and exporters who violate the provisions of the Customs Ordinance." Critically analyse this statement.

(20 marks)

- 6. You receive an information regarding an illegal removal of duty unpaid goods which had been deposited inside a bonded werehouse of a company which import raw material to manufacture garments for exports. Explain the investigating procedure to be adopted in terms of the sections of the Customs Ordinance.
 (20 marks)
- 7. Write short notes.
 - (i) Goods Prohibited or Restricted for importation
 - (ii) Bill of Lading
 - (iii) Re-import
 - (iv) IPR (Intellectual Property Right) related goods

 $(05\times4=20 \text{ marks})$

8. A Sri Lankan who worked in Middle East for two years brings in three wooden crates containing goods he has purchased by sea freight as his unaccompanied baggage. While examining those packages you recover goods in commercial quantities. Explain the procedure you adopt as an Assistant Charges Officer according to the provisions of the Customs Ordinance.

(20 marks)

සියලුම හිමිකම් ඇවිරිණි] முழுப் பதிப்புரிமையடையது] All Rights Reserved]

ලී ලංකා විභාග දෙපාර්තමේන්තුව / இலங்கைப் பரீட்சைத் திணைக்களம் / Department of Examinations, Sri Lanka

Second Efficiency Bar Examination for Assistant Superintendents of Customs Grade II (New Syllabus) - (2017) (I) (2018)

(02) Customs Procedure

Three hours

Answer only five questions.

- 1. Write short notes on four of the following topics.
 - (i) Bill of sight
 - (ii) Bill of store
 - (iii) Extract
 - (iv) Ship's stores
 - (v) Ship's cargo manifest

 $(05\times4=20 \text{ marks})$

- "Classification of any goods can be correctly determined under the Harmonized system
 of classification". Evaluate this statement under the provisions in the said classification
 system.
- Explain the instances in which the Seller and the Buyer are considered as related with each
 other when goods are valued under the Customs Valuation Rules. (20 marks)
- 4. Describe the steps you take when an incoming passenger who is ordinarily a resident in Sri Lanka (not a tourist) declared 06 Bangles of Gold brought in by him in a Customs Declaration Form and submits it to you while working as an Assistant Charges officer at a Customs Counter in the Arrival Terminal of the airport. (20 marks)
- 5. Explain the steps you take when it is reported to you that there is a consignment of Electric smoothing Irons deposited for a period of more than 02 years in a Bonded warehouse located inside the Colombo Port but remaining as uncleared cargo up to now while working as an Assistant Superintendent of Customs at the Industries and Services Directorate.

(20 marks)

- Explain the manner Customs select traders who ensure the supply chain security and the way Customs can provide benefits to them accordingly. (20 marks)
- Describe how consignments of imported goods can be targeted for Customs examination under the Customs Risk Management Techniques. (20 marks)
- Explain how an importer can assist Sri Lanka Customs to protect the intellectual property rights relevant to his goods. (20 marks)