

Customs House Broker Examination

1. Candidates applying for the authorisation to act as Customs House Brokers are expected to:

- a) Have an in-depth knowledge of the Customs Laws and related Enactments.
- b) Understand the mechanism of international trade.
- c) Be able to identify the service providers in the trading process and differentiate among the various procedures to accede to those services.
- d) Recognize the important role played by Customs as regulator & facilitator.
- e) Be aware of their responsibilities & liabilities as declarants.
- f) Understand the Tradenet System within which the Customs Management System operates.
- g) Be conversant with the Electronic Data Input System and be able to prepare manual and electronic declarations.
- h) Acquire the necessary skills to attend to the client's needs by providing quality and timely services.
- i) Identify and apply the different procedures of ministries/agencies and the related documents needed for the clearance, shipment and trans-shipment of goods.
- j) Identify Freeport activities and their corresponding regimes.
- k) Understand how corruption can be detrimental to the social and economic life of a country.
- l) Be familiar with documents commonly used in international trade and understand their importance.
- m) Identify the different steps in the import and export process.
- n) Understand how to claim drawbacks.
- o) Know the appeal mechanism against Customs decisions.
- p) Differentiate among the different types of duties.
- q) To know circumstances when an underpayment or Customs offences arise and how to deal with a Notice for underpayment / Customs Offence Report and advise clients effectively and efficiently.
- r) Explain when and why a claim for refund can be considered by Customs.
- s) Know the regulations governing Intellectual Property Rights (IPR) and counterfeit goods.
- t) Use the procedure codes existing under the different ATA Regimes.
- u) Know the procedures to clear trans-shipped goods.
- v) Be conversant with the ATA procedures.
- w) Be able to calculate duty, excise duty and taxes under different regimes.
- x) Be able to classify goods using HS 2017.
- y) Understand the purposes and benefits of Trade Agreements, be conversant with the requirements governing each agreement and prepare Certificate of Origin.
- z) Be conversant with the role of WTO/WCO (World Trade Organisation/World Customs Organisation).

2. Syllabus for the written examination

| SN | TOPIC | SUB TOPIC |
|----|---|---|
| 1 | Trade Documents | Customs declaration Invoice/packing list Bill of lading/Airway bill Certificates of Origin Letter on insurance Bank documents Inco terms |
| 2 | Imports/Export procedures | Submission of declarations Compliance – Red, Green, Yellow and Blue Channels Manifest – Inward/Outward Export and special regimes (scrap metal, sugar) Preventive – Import, Export and Trans-shipment |
| 3 | Examination of goods | Customs procedures |
| 4 | Valuation | Methods of valuation – WTO GATT Valuation Agreement |
| 5 | Origin | Concept of Rules of Origin Certificate of Origin – application and approval International Conventions and Protocols – EUR1, AGOA, SADC, COMESA, IOC, PMPTA, iEPA |
| 6 | Classification | Harmonized Commodity Description and Coding System 2017 (HS 2017) General Interpretation Rules (GIRs) Section and Chapter notes Headings and Sub-headings |
| 7 | Deferral Regimes including Bonded Warehouse | Bonded Warehouse Regimes and Procedures Drawback and Refunds Exemptions and Concessions Security/ Bank Guarantees and Sureties Rodrigues Development Zone (RDZ) – Import and Export Freeport Operations |
| 8 | Other Agencies – Government and Others | Ministry of Health and Quality of life - Food Import Unit (FIU) - Pharmacy Board Ministry of Commerce and Consumer Protection - Import and Export Permits - Restricted and prohibited goods Ministry of Agro Industry and Food Security - Permits for importation of plants - Permits for importation of animals - CITES Ministry of Ocean Economy, Marine Resources, Fisheries and Shipping - Permits for importation of fish |

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| | | ICTA Firearms Act Other Agencies and related and relevant Legislations |
| 9 | Passengers | Allowances, Exemptions/Concessions/Temporary Admission – ATA Carnet |
| 10 | Green Customs | Dangerous Drug Act, Conventions on substances that deplete Ozone layer, Hazardous Chemicals and pesticides, Hazardous trans- boundary movement of Toxic wastes, CITES |
| 11 | Excise Procedures | Submission of declarations – warehousing/ex-warehousing and transfer of excisable goods including payment of excise duties |
| 12 | Appeal Mechanism | COR and procedures, OADRD, Assessment Review Committee (ARC) |
| 13 | CMS/IT | Electronic submission of declarations and documents, manifest and e-certificates |
| 14 | WTO/WCO | Role of WTO/WCO |
| 15 | Code of Ethics | Vision and Mission of the MRA Moral Values Integrity and Corruption Independent Commission Against Corruption (ICAC) |