

Here are 50 multiple-choice questions (MCQs) with answers for the **Tanzania Revenue Authority (TRA) Custom Officer II** written interview:

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**1. What is the primary function of the Tanzania Revenue Authority (TRA)?**

- A) Regulate imports and exports
  - B) Collect government revenue
  - C) Provide banking services
  - D) Manage national security
- ✓ **Answer: B) Collect government revenue**
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**2. Which of the following is NOT a type of tax collected by TRA?**

- A) Income Tax
  - B) Value Added Tax (VAT)
  - C) Excise Duty
  - D) Environmental Tax
- ✓ **Answer: D) Environmental Tax**
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**3. The Customs Department of TRA is responsible for:**

- A) Regulating trade unions
  - B) Collecting import and export duties
  - C) Issuing business licenses
  - D) Controlling local government budgets
- ✓ **Answer: B) Collecting import and export duties**
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**4. What does VAT stand for?**

- A) Value Added Transaction
  - B) Variable Annual Tax
  - C) Value Added Tax
  - D) Verified Annual Transaction
- ✓ **Answer: C) Value Added Tax**
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**5. What is the standard VAT rate in Tanzania?**

- A) 10%
- B) 15%
- C) 18%
- D) 20%

✓ **Answer: C) 18%**

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**6. Which Act governs the Customs operations in Tanzania?**

- A) The Customs Management Act, 2004
- B) The Revenue Collection Act, 1998
- C) The Taxation Act, 2001
- D) The TRA Act, 1995

✓ **Answer: A) The Customs Management Act, 2004**

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**7. What is a bonded warehouse?**

- A) A place where goods are sold without tax
- B) A storage facility where goods are kept before customs duty is paid
- C) A warehouse owned by TRA
- D) A place where illegal goods are stored

✓ **Answer: B) A storage facility where goods are kept before customs duty is paid**

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**8. Which of the following is NOT an import document?**

- A) Bill of Lading
- B) Import Declaration Form
- C) Passport
- D) Commercial Invoice

✓ **Answer: C) Passport**

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**9. What is the main purpose of customs duty?**

- A) To generate government revenue
- B) To increase local unemployment
- C) To discourage imports

D) To subsidize exports

✓ **Answer: A) To generate government revenue**

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**10. Who is responsible for the valuation of imported goods?**

A) Tanzania Ports Authority

B) Tanzania Revenue Authority

C) Tanzania Bureau of Standards

D) Ministry of Finance

✓ **Answer: B) Tanzania Revenue Authority**

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**11. What does CIF stand for in import valuation?**

A) Cost, Insurance, and Freight

B) Customs, Import, and Fees

C) Credit, Investment, and Finance

D) Charges, Insurance, and Fees

✓ **Answer: A) Cost, Insurance, and Freight**

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**12. What does FOB stand for in trade terms?**

A) Freight on Board

B) Free on Board

C) Finance on Budget

D) Foreign Order Balance

✓ **Answer: B) Free on Board**

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**13. What is a prohibited good?**

A) A good with no import duty

B) A good that cannot be imported or exported by law

C) A good with high import duty

D) A good that requires special customs clearance

✓ **Answer: B) A good that cannot be imported or exported by law**

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**14. Which international organization regulates global trade policies?**

- A) World Trade Organization (WTO)
- B) United Nations (UN)
- C) International Monetary Fund (IMF)
- D) African Union (AU)

✓ **Answer: A) World Trade Organization (WTO)**

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**15. Which body is responsible for trade facilitation in Tanzania?**

- A) TRA
- B) Bank of Tanzania
- C) Tanzania Chamber of Commerce
- D) Tanzania Investment Centre

✓ **Answer: A) TRA**

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**16. What does HS Code stand for?**

- A) Harmonized System Code
- B) High Security Code
- C) Harmonized Standards Code
- D) High System Code

✓ **Answer: A) Harmonized System Code**

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**17. What is a customs tariff?**

- A) A charge for warehouse services
- B) A tax on imported or exported goods
- C) A charge for issuing passports
- D) A fee for transport services

✓ **Answer: B) A tax on imported or exported goods**

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**18. What is the main reason for customs inspections?**

- A) To delay goods clearance
- B) To prevent illegal trade and tax evasion
- C) To ensure products are profitable

D) To count imported goods

✓ **Answer: B) To prevent illegal trade and tax evasion**

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### 19. What is a drawback in customs?

A) A refund of duties paid on imported goods

B) A penalty for late customs payment

C) A charge for excess baggage

D) A fee for exporting goods

✓ **Answer: A) A refund of duties paid on imported goods**

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### 20. Who issues the Certificate of Origin?

A) Tanzania Revenue Authority

B) Tanzania Chamber of Commerce

C) Tanzania Ports Authority

D) Tanzania Bureau of Standards

✓ **Answer: B) Tanzania Chamber of Commerce**

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Here are the remaining **30 multiple-choice questions** for the **Tanzania Revenue Authority (TRA) Custom Officer II** written interview:

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### 21. What is the role of a Customs Officer?

A) Collecting customs duties and preventing smuggling

B) Issuing business licenses

C) Regulating exchange rates

D) Providing transport services

✓ **Answer: A) Collecting customs duties and preventing smuggling**

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### 22. What does the term "Smuggling" refer to?

A) Legal importation of goods

B) Illegal movement of goods across borders

C) Tax payment process

- D) Importation of goods under government control  
✓ **Answer: B) Illegal movement of goods across borders**
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**23. What is the purpose of the EFD (Electronic Fiscal Device)?**

- A) To monitor fuel consumption  
B) To track VAT payments and prevent tax evasion  
C) To control financial transactions  
D) To measure economic growth  
✓ **Answer: B) To track VAT payments and prevent tax evasion**
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**24. Which document is required for importing goods into Tanzania?**

- A) Work Permit  
B) Import Declaration Form  
C) Driver's License  
D) Birth Certificate  
✓ **Answer: B) Import Declaration Form**
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**25. The East African Community (EAC) Customs Union was established to:**

- A) Increase tax rates  
B) Facilitate free trade among member states  
C) Restrict trade between Tanzania and Kenya  
D) Stop foreign investments  
✓ **Answer: B) Facilitate free trade among member states**
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**26. What is an excise duty?**

- A) Tax on imported goods  
B) Tax on specific goods produced locally  
C) A transport fee  
D) A tax on employment  
✓ **Answer: B) Tax on specific goods produced locally**
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**27. Who is responsible for ensuring tax compliance in Tanzania?**

- A) TRA
- B) Bank of Tanzania
- C) National Assembly
- D) Immigration Office

✓ **Answer: A) TRA**

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**28. What is the main objective of customs valuation?**

- A) To determine the tax payable on imported goods
- B) To restrict trade
- C) To calculate economic growth
- D) To determine market prices

✓ **Answer: A) To determine the tax payable on imported goods**

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**29. Which of the following is NOT a customs duty exemption?**

- A) Diplomatic goods
- B) Military imports
- C) Personal effects below a set limit
- D) Commercial goods for resale

✓ **Answer: D) Commercial goods for resale**

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**30. What is the role of the Single Customs Territory (SCT)?**

- A) To eliminate customs checkpoints within the EAC
- B) To increase taxes
- C) To restrict goods movement
- D) To limit importation

✓ **Answer: A) To eliminate customs checkpoints within the EAC**

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**31. What is a customs bond?**

- A) A penalty for tax evasion
- B) A security deposit ensuring compliance with customs laws
- C) A charge for customs clearance

D) A fee for cargo handling

✓ **Answer: B) A security deposit ensuring compliance with customs laws**

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**32. Which tax is deducted directly from an individual's salary?**

A) Import duty

B) Excise duty

C) Pay As You Earn (PAYE)

D) Value Added Tax (VAT)

✓ **Answer: C) Pay As You Earn (PAYE)**

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**33. What does the term "Deferred Payment" mean in customs?**

A) Immediate payment of taxes

B) Delayed payment of import duties

C) A tax refund

D) A penalty for late submission

✓ **Answer: B) Delayed payment of import duties**

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**34. The primary function of the Customs Border Post is:**

A) To control the movement of goods and people across borders

B) To issue passports

C) To regulate financial markets

D) To monitor climate change

✓ **Answer: A) To control the movement of goods and people across borders**

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**35. What does the abbreviation COMESA stand for?**

A) Common Market for Eastern and Southern Africa

B) Customs and Money Exchange for Southern Africa

C) Commercial Market for Eastern and South Asia

D) Common Export Market for Eastern Africa

✓ **Answer: A) Common Market for Eastern and Southern Africa**

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**36. What is the consequence of tax evasion?**

- A) A reward from the government
- B) Legal penalties or imprisonment
- C) Business growth
- D) Reduction in import duties

✓ **Answer: B) Legal penalties or imprisonment**

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**37. What is a tariff schedule?**

- A) A list of tax exemptions
- B) A document detailing tax rates for different goods
- C) A customs clearance form
- D) A schedule for paying tax penalties

✓ **Answer: B) A document detailing tax rates for different goods**

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**38. What is the role of the Commissioner for Customs and Excise in TRA?**

- A) To manage customs operations and revenue collection
- B) To issue driver's licenses
- C) To monitor political activities
- D) To regulate banking transactions

✓ **Answer: A) To manage customs operations and revenue collection**

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**39. What is the maximum time allowed for tax payment after customs clearance?**

- A) 7 days
- B) 14 days
- C) 30 days
- D) 60 days

✓ **Answer: C) 30 days**

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**40. What is an import permit?**

- A) A document allowing a person to work in customs
- B) A license authorizing the importation of restricted goods
- C) A receipt for tax payment

D) A registration form for customs officials

✓ **Answer: B) A license authorizing the importation of restricted goods**

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**41. What does "Transit Goods" mean?**

A) Goods meant for use in Tanzania

B) Goods passing through Tanzania to another country

C) Goods stored in a warehouse

D) Goods exempt from tax

✓ **Answer: B) Goods passing through Tanzania to another country**

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**42. What is a customs invoice?**

A) A document that shows the value of imported goods

B) A bank payment form

C) A receipt from the TRA office

D) A license for selling imported goods

✓ **Answer: A) A document that shows the value of imported goods**

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**43. What is a Free Trade Zone?**

A) An area where goods can be imported without customs duties

B) A location where trade is restricted

C) A market for agricultural products

D) A place where only Tanzanian products are sold

✓ **Answer: A) An area where goods can be imported without customs duties**

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**44. What is the maximum penalty for smuggling in Tanzania?**

A) A warning

B) A fine or imprisonment

C) A tax refund

D) A reduction in import duty

✓ **Answer: B) A fine or imprisonment**

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**45. Which of the following is NOT considered a taxable good?**

- A) Personal gifts under a set value
- B) Imported cars
- C) Cigarettes
- D) Alcohol

✓ **Answer: A) Personal gifts under a set value**

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**46. What does a customs clearance certificate indicate?**

- A) That import duties have been paid
- B) That a business is registered
- C) That a tax refund is due
- D) That VAT has been paid

✓ **Answer: A) That import duties have been paid**

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**47. What is the purpose of duty-free shops?**

- A) To sell goods without import duties
- B) To avoid taxation completely
- C) To regulate local trade
- D) To promote customs clearance

✓ **Answer: A) To sell goods without import duties**

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**48. What is the role of the Tanzania Bureau of Standards (TBS) in imports?**

- A) To inspect goods for quality and safety
- B) To collect customs duties
- C) To provide tax exemptions
- D) To manage government revenue

✓ **Answer: A) To inspect goods for quality and safety**

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**49. What does "Excise Tax" apply to?**

- A) Locally manufactured goods like alcohol and tobacco
- B) Imported raw materials
- C) Agricultural exports

D) Public transport services

✓ **Answer: A) Locally manufactured goods like alcohol and tobacco**

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**50. What is the first step in customs clearance?**

A) Submission of import documents

B) Payment of fines

C) Inspection of goods

D) Transport of goods

✓ **Answer: A) Submission of import documents**

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