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31. The Customs surveillance zone include following places except 。 A. Any seaport , railway and high way station , airport , border pass or international postal matter exchange where there is a Customs establishment B. any place where Customs control is conducted C. any place without a Customs establishment but which has been approved by the state council as a point of entry and exit D. any place along the border of the country

32. Regulations on the levy of import duties on incoming passenger , s luggage and articles shall be formulated by 。 A. the Customs General Administration B. the Tariff Commission C. the State Council D. the Economic Planning Commission

33. Imposition of a discriminating duty belongs to the tariff rates falling into the category of 。 A. general rates B. preferential rates C. ad valorem duty rates D. special duty rates

34. The goods which pass through the territory by land is defined as 。 A. transit goods B. transshipment goods C. through goods D. import and export goods

35. The Customs has the right to withhold the goods and articles connected the smuggling cases 。 A. for B. from C. with D. within

36. If the Customs duties are short-levied on import or export goods, the Customs is entitled to collect the money payable from the person obligated to pay the duty within of the previous duty payment or the release of the item。 A. 1 year B. 2 years C. 3 years D. 4 years

37. The dutypaying value shall

be_____. A. the value of imports or exports declared by the
consignors or consignors or consignees. B. the true transaction value
of imports amp. exports D. To examine the draft of the amendment
to tariff 参考答案： 1 .D 2 .B 3 .D 4. C 5. A 6. D 7. B 8. D 9 .A 10 .D
11.D 12. C 13. B 14. C 15. B 16. B 17. A 18. A 19. B 20. B 21. C 22.D
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