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21. The form of the receipt for any Customs duties collected for the delayed payment shall be prescribed by \_\_\_\_\_. A. The Customs General Administration B. The Customs Houses themselves C. The Tariff Commission D. The Ministry of Finance
22. Customs duties shall not be reduced or exempted on goods imported from or exported out of \_\_\_\_\_. A. Special economic zones B. Coastal cities C. Chinese foreign joint ventures D. Foreign wholly owned enterprises
23. When the dispute over duty payment arises between the duty payer and the Customs, the duty payer should first pay the duty and then, within \_\_\_\_\_ days of the issuance of the duty memo, apply to the Customs in writing for a reconsideration of the case. A. 10 days B. 20 days C. 30 days D. 50 days
24. Under what circumstances shall the Customs lift the seal affixed to the account books, documents and relevant data without delay? A. Falsifying relevant account books, documents where any possibility is detected of transferring B. Upon clearance of a case C. Upon completion of collecting necessary evidence D. Both B and C
25. One of the very important documents in the foreign trade business is B/L. B/L is the abbreviation for \_\_\_\_\_. A. Bill of Lading B. Commercial Invoice C. Buying Contract D. Letter of Credit
26. The goods which do not pass through the territory by land but call for a change of the means of transport at a place with a Customs establishment is defined as \_\_\_\_\_. A. Transit goods B. Transshipment

goods C. Through goods D. Import and export goods 27. When the consignee fails to declare the import goods within the time limit, a fee \_\_\_\_\_ delayed declaration shall be imposed by the Customs. A. to B. from C. for D. with 28. Amsterdam is one of the port cities of \_\_\_\_\_. A. Germany B. England C. France D. Dutch 29. China Customs attaches great importance \_\_\_\_\_ the development of information technology. A. in B. for C. with D. to 30. The transport of the import or export goods should comply the Customs control requirements. A. with B. from C. by D. for

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