ĐỀ LÌ XÌ TẾT BẬC 2

Mark the letter A, B, C, or on your answer sheet lo indicate the corrected answer to each other following questions.

Question 1. The promotion that my father ______ about for such a long time was overshadowed by Lucy's accident which forced her to spend several months in hospital.

A. had dreamed

B. has dreamed

C. was dreaming

D. has been dreaming

Question 2. In fact the criminals ______ in because the front door was wide open and so they just walked in.

A. needn't have broken

B. didn't need break

C. didn't need to break

D. needn't to have broken

Question 3. Either we make an effort and invest huge sums in the project or we ______ in the not so-distant future.

A. will be outperformed

B. are outperforming

C. will be outperforming

D. will have to outperform

Question 4. Well, we should warn them that if they didn't see Ernst Ibsen's exhibition last year, they ______ some of his paintings rather shocking.

A. might find

B. might have found

C. may have to find

D. would find

Question 5. We can win only if we remain united, and so we must support them the moment they ______ on strike.

A. will have gone

B. will go

C. go

D. went

Question 6. And what shall we do if the meeting ends after ten? I'd rather you ______ alone through the park at night.

A. didn't walk

B. won't walk

C. don't walk

D. not walk

Question 7. When he ______ an essay in on time for once, his professor ______ him a look of surprise.

A. was handed – was giving

B. handed – gave

C. hands – is given

D. has handed – would give

Question 8. You shouldn't take the content of this booklet too seriously. If over 60 per cent of university students ______ opera fans, last year's festival wouldn't have been such a financial disaster.

A. are

B. would be

C. were

D. had been

Question 9. Many of the people who attended Major Gordon's funeral ______ him for many years.

A. didn't see

B. wouldn't see

C. haven't seen

D. hadn't seen

Question 10. If the company's bank account remains blocked, they ______ to pay us back next month.

A. may have been unable

B. might not be able

C. can't be able

D. can be unable

Read the following passage and mark the letter A, B, C, or D on your answer sheer to indicate the correct word or phrase that best fits each of the numbered blanks from Question 11 to Question 20.

CUSTOMS RISK MANAGEMENT SYSTEM

Passage:

The Customs Risk Management System is a vital component of modern customs administration. Its primary **(11)** ______ is to proactively prevent and deter violations. This system **(12)** ______ the customs authority to allocate resources efficiently by focusing on high-risk entities, consignments, and conveyances, while facilitating rapid clearance for low-risk ones. The risk management process follows a closed-loop cycle, beginning with the **(13)** ______ and processing of information and data from various sources. This raw data is then **(14)** ______ to generate useful intelligence for risk assessment. The information used can be **(15)** ______, such as a company's compliance history, or quantitative, such as declared value. Based on predetermined criteria, the system identifies **(16)** ______, such as sensitive goods, unusual shipping routes, or atypical payment methods. After identification, the level of risk is **(17)** ______ into categories such as high, medium, or low. Corresponding to each risk level, customs applies appropriate **(18)** ______, ranging from full physical inspection for high risk, selective inspection for medium risk, to immediate release without inspection for low risk. The results of implementing these measures contribute to the overall **(19)** ______ of risk. This entire process is a **(20)** ______ cycle, continuously updated and adjusted based on feedback from practical application.

11.	A. purpose	B. principle	C. task	D. function
12.	A. forces	B. allows	C. restricts	D. compels
13.	A. collection	B. dissemination	C. concealment	D. destruction
14.	A. analyzed	B. ignored	C. fabricated	D. simplified
15.	A. qualitative	B. arbitrary	C. confidential	D. public
16.	A. risk indicators	B. solutions	C. consequences	D. causes
17.	A. classified	B. eliminated	C. exaggerated	D. defended
18.	A. control measures	B. reward mechanisms	C. new legislation	D. verbal agreements
19.	A. mitigation	B. maintenance	C. amplification	D. disregard
20.	A. static	B. dynamic	C. discrete	D. independent

Read the following passage and mark the letter A, B, C, or D on your answer sheet to indicate the correct answer to each of the questions from Question 21 to Question 30.

CUSTOMS SUPERVISION AND THE ROLE OF AUTHORIZED ECONOMIC OPERATORS

The global supply chain is a complex and dynamic network where goods cross multiple borders before reaching their final destination. To facilitate legitimate trade while ensuring security and regulatory compliance, customs administrations worldwide have developed sophisticated control mechanisms. Among the most transformative concepts in modern customs operations is Customs Supervision, particularly as it applies to Authorized Economic Operators (AEOs). This system represents a paradigm shift from traditional, transaction-by-transaction border checks to a holistic, risk-based, and trust-based approach to supply chain security.

At its core, Customs Supervision is the set of procedures and controls applied by customs authorities to goods, means of transport, and relevant commercial data from the point of entry until the point of release, and often beyond. Its primary objectives are tripartite: to ensure compliance with national laws (covering tariffs, trade policies, and prohibitions), to protect society (from illicit goods, unsafe products, and pests), and to secure the international trade supply chain against terrorism and other criminal acts. Traditionally, this meant physical inspection of a high percentage of shipments, leading to delays, increased costs, and administrative burdens for both businesses and customs.

The AEO program, underpinned by frameworks like the World Customs Organization's (WCO) SAFE Framework of Standards, revolutionizes this model. An AEO is a party involved in the international movement of goods (e.g., manufacturer, exporter, importer, carrier, logistic provider) that is recognized by a national customs administration as compliant with a set of stringent supply chain security and compliance criteria. The fundamental principle is mutual recognition: customs administrations in different countries agree to recognize each other's AEO certifications, granting reciprocal benefits. This creates a "white list" of trusted traders who enjoy facilitated trade lanes globally.

Obtaining AEO status is a rigorous process. Companies must demonstrate a history of compliance with customs regulations, maintain a satisfactory system of managing commercial records, prove financial solvency, and implement robust physical security, access controls, and procedural security measures across their logistics operations. Their information technology systems must be secure and capable of seamless integration with customs authorities. The application involves a comprehensive audit by customs experts. This high barrier to entry is intentional; it ensures that only low-risk entities are granted the privileges associated with the status.

The benefits for certified AEOs are substantial and designed to translate security into commercial advantage. These include:

- ✓ Reduced Physical and Document-based Inspections: AEO shipments are subject to significantly fewer physical checks, based on risk assessment.
- ✓ Priority Treatment: If an inspection is required, it is fast-tracked.
- ✓ Deferred Payment of Duties: Allows for better cash flow management.
- ✓ Recognition as a Secure and Reliable Trading Partner: This enhances a company's brand and competitiveness.
- ✓ Access to Simplified Customs Procedures: Such as lodging a consolidated goods declaration after the goods have been released.
- ✓ Direct Benefits in Mutual Recognition Agreements (MRAs): Expedited processing in partner countries.

From the customs administration's perspective, the AEO program is a strategic tool for risk management. By dedicating fewer resources to scrutinizing low-risk, certified operators, customs can focus its examination capacity and intelligence on unknown or high-risk traders. This leads to more efficient use of manpower and technology, improving the overall effectiveness of border control. It fosters a public-private partnership where trade facilitation and security are not seen as conflicting goals but as complementary.

However, the system is not without challenges. The certification process can be costly and administratively demanding, especially for Small and Medium-sized Enterprises (SMEs). The criteria, while internationally harmonized in principle, can vary in interpretation and implementation from country to country. Maintaining the certification requires ongoing investment and vigilance, as any compliance failure can lead to suspension or revocation of the prized status.

In conclusion, the evolution of Customs Supervision through the AEO model marks a critical advancement in international trade governance. It moves the focus from reactive control at the border to proactive management of the entire supply chain. By building trust between customs and compliant businesses, it creates a win-win scenario: faster, more predictable, and cheaper trade for legitimate operators, and enhanced security and efficient resource allocation for national authorities. As global trade volumes continue to grow, such intelligent, cooperative frameworks will be indispensable for keeping the arteries of commerce flowing smoothly and securely.

21. What is the passage primarily about?

A. Traditional physical inspection methods employed by Customs.

B. The shift from transactional shipment-by-shipment oversight to a risk-based, trust-based model through the AEO program.

C. The challenges faced by Small and Medium-sized Enterprises (SMEs) in international trade.

D. The structure and mandate of the World Customs Organization (WCO).

22. According to the passage, what is the PRIMARY objective of Customs Supervision?

A. To maximize import duty revenue for the government.

B. To create a competitive advantage for large multinational corporations.

C. To ensure regulatory compliance, protect society, and secure the supply chain.

D. To replace all border control procedures with post-clearance audits.

23. What must a company demonstrate to obtain AEO certification?

A. It is the oldest operating company in its sector.

B. It uses only its own fleet of transport vehicles.

C. It has a satisfactory record-keeping system, robust physical security measures, and proven financial solvency.

D. It exports to more than ten different countries.

24. Which of the following is NOT mentioned as an advantage for an Authorized Economic Operator (AEO)?

A. A significant reduction in the rate of physical inspections.

B. A full refund on all import duties paid.

C. Priority treatment for shipments selected for inspection.

D. The benefit of deferred payment of customs duties.

25. Why is the AEO program described as a strategic risk management tool from the Customs administration's perspective?

A. Because it allows Customs to charge higher certification fees to large companies.

B. Because it allows Customs to concentrate its examination resources on unknown or higher-risk traders.

C. Because it eliminates the need for physical inspections entirely.

D. Because it transfers the full responsibility for supply chain security to the private sector.

26. The word "paradigm shift" in paragraph 1 is closest in meaning to:

A. A minor adjustment.

B. A fundamental change in approach or underlying model.

C. A temporary delay.

D. A financial crisis.

27. What does the principle of "mutual recognition" in the AEO program entail?

A. Companies must recognize the authority of all Customs administrations.

B. The Customs administrations of two different countries agree to recognize each other's AEO certifications and grant reciprocal benefits.

C. All Customs standards must be identical globally.

D. AEO companies must recognize their competitors.

28. Based on the passage, what would likely be the most significant challenge for a Small and Medium-sized Enterprise (SME) seeking AEO status?

A. A lack of international trading partners.

B. The cost and administrative burden of achieving and maintaining certification.

C. Not being allowed to use licensed Customs brokers.

D. Being required to use a specific type of IT software.

29. The word "holistic" in paragraph 1 is closest in meaning to:

A. Automated.

B. Comprehensive, considering the whole system.

C. Outdated.

D. Assumption-based.

30. How is the relationship between "trade facilitation" and "security" described within the AEO model?

A. They are directly conflicting; enhancing one weakens the other.

B. They are entirely separate and managed by different agencies.

C. They are complementary objectives, supported through public-private partnership.

D. Security must always be prioritized over facilitation, regardless of cost.