

Glossary of Customs and Trade Terms

The following Customs and Trade terms are intended as a guide to assist anyone who may not be familiar with the vast array of terms and acronyms that populate the world of Customs and international trade and travel.

The words and acronyms selected for inclusion are those likely to be encountered by anyone employed in the broad areas linked to the international movement of goods and people, or by those undertaking study in these areas.

The meanings included in the Glossary have been drawn from a wide range of sources and it is acknowledged that these meanings may vary from country to country and even within different areas of trade.

The actual meanings provided are based upon the knowledge and opinion of CCES personnel and are those thought to be most appropriate for use across the international trade and travel spectrum. They will not always align with the legislation of a particular country and may not align with the general usage within a particular area of trade.

Acknowledgement is made of the information drawn from Business Dictionary.com (www.businessdictionary.com). This is an excellent reference source and is recommended to those who may wish to undertake further research relating to Customs and Trade Terms.

A

Word/Acronym	Meaning
AAPA	The American Association of Port Authorities is a trade association which represents more than 130 public port authorities in the United States, Canada, the Caribbean and Latin America. AAPA provides leadership on trade, transportation, environmental and other issues related to port development and operations.
Accession	The process of adhering to a legal instrument. In the case of GATT, the prospective Contracting Party enters into accession negotiations with the Contracting Parties to determine the concessions (trade liberalization) or other specific obligations it must undertake before accession is concluded.
ACBPS	Australian Customs and Border Protection Service
Ad valorem duties & taxes	Latin, 'according to the value.' Duties and taxes that are calculated on the basis of value.
Administrative settlement	The procedure laid down by national legislation under which the Customs are empowered to settle a Customs offence either by ruling thereon or by means of a compromise settlement. (see Annex H, Revised Kyoto Convention)
Admiralty Court	A court having jurisdiction over maritime questions pertaining to ocean transport, including contracts, charters, collisions, and cargo damages. (Also known as maritime courts).
AFTA	ASEAN Free Trade Area. An agreement supporting local

	manufacturing in the ASEAN region.
Agent	A person authorized to transact business for and in the name of another person or company. Types of agent include brokers, commission merchants, resident buyers, sales agents, manufacturer's representatives.
Air Freight Forwarder	A type of freight forwarder who specializes in air cargo. An air freight forwarder usually consolidates the air shipments of various exporters, charging them for actual weight and deriving profit by paying the airline the lower consolidated rate. Air freight forwarders issue their own air waybills to the exporters.
Air waybill	A non-negotiable forwarding agreement or carrying agreement between the shipper and the air carrier. It may be issued directly by the carrier or through an authorised agent.
Airline	As provided in Article 96 of the Chicago Convention, any air transport enterprise offering or operating a scheduled international air service. (ICAO Annex 9)
'All Risk' Insurance	A clause included in marine insurance policies to cover loss and damage from external causes, such as fire, collision, pilferage, etc. but not against innate flaws in the goods, such as decay, germination, nor against faulty packaging or loss market, nor against war, strikes, riots, and civil commotion. These policies do not name the risks covered but only list the exclusions. All unnamed risks are automatically covered.
Anti-dumping duty	Duty imposed to offset the amount or margin of dumping.
ANZCERTA	See CER
APEC	Asia-Pacific Economic Cooperation. A forum established as a vehicle for multilateral cooperation among the market-oriented economies of the region to better manage their growing interdependence and sustain economic growth. Begun in 1989 as an informal grouping of 12 Asia-Pacific economies (Australia, Brunei, Canada, Indonesia, Japan, South Korea, Malaysia, New Zealand, Philippines, Singapore, Thailand and the United States), APEC admitted the People's Republic of China, Chinese Taipei and Hong Kong in 1991, Mexico and Papua New Guinea in 1993, Chile in 1994, and Peru, Russia and Vietnam in 1998.
API	Advance Passenger Information. The Advance Passenger Information system (API) provides data about travellers in advance of their arrival into the country. This can include information about passengers, crew and transit travellers. The information can then be checked against warning lists and used for immigration processing, security and customs purposes. The main objectives of API systems are to provide advance warning of persons of interest travelling to the country and to facilitate the clearance of legitimate travellers.
Apron	The area immediately in front of or behind a wharf shed on which cargo is lifted. On the 'front apron,' cargo is unloaded from or loaded onto a ship. Behind the shed, cargo moves

	<p>over the 'rear apron' into and out of railroad cars or other forms of carriage.</p> <p>The airport apron is the area where aircraft are parked, refuelled, passengers board or disembark, and cargo is loaded and unloaded.</p>
Arrival notice	A notification sent by a carrier or agent to the consignee (and to the 'notify party', if any) to inform them about the arrival of the shipment, number of packages, weight, description of goods, and any collection charges. These parties are listed on the Bill of Lading. Also called Notice of Arrival.
ASEAN	Association of Southeast Asian Nations. A geopolitical and economic organisation of ten Southeast Asian Countries. Formed in 1967 by Indonesia, Malaysia, the Philippines, Singapore and Thailand and subsequently expanded to include Brunei, Burma (Myanmar), Cambodia, Laos and Vietnam. It aims to accelerate economic growth, social progress, cultural development; to protect regional peace and stability and to provide a forum for member countries to discuss differences peacefully.
Assignment	A term commonly used in connection with a bill of lading. It involves the transfer of rights, title and interest in order to assign goods by endorsing the bill of lading.
Assist	Something of value that the buyer of goods provides directly or indirectly, free or at a reduced cost, to the manufacturer or seller of the goods for use in the production of the goods. The value of the assist (or a percentage thereof) should be added to the transaction value when calculating value for customs purposes. Tools dies and moulds used to produce goods may be considered assists.
ASYCUDA	Automated System for Customs Data. ASYCUDA is a computerised customs management system which covers most foreign trade procedures. The system handles manifests and customs declarations, accounting procedures, transit and suspense procedures, and generates trade data that can be used for statistical economic analysis.
ATA	An acronym of the French and English words 'Admission Temporaire/Temporary Admission.'
ATA carnet	An international Customs document which, issued under the terms of the <i>ATA Convention</i> , and the <i>Istanbul Convention</i> incorporates an internationally valid guarantee and may be used, in lieu of national Customs documents and as security for import duties and taxes, to cover the temporary admission of goods and, where appropriate, the transit of goods. It may be accepted for controlling the temporary exportation and reimportation of goods but, in this case, the international guarantee does not apply.
AULD	Aircraft Unit Load Device – A standard-sized aircraft container unit used to facilitate rapid loading and unloading of aircraft having compatible handling and restraint systems. (Also referred to as 'Unit Load Device' or 'ULD').

Avoirdupois weight	The weight system used in the USA.
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B/L	Abbreviation for Bill of Lading; a document issued by a carrier, or its agent, to the shipper as a contract of carriage of goods. It is also a receipt for cargo accepted for transportation, and must be presented for taking delivery at the destination.
B/L, amended	B/L whose terms or conditions have been updated without affecting its financial data or charges. (See also corrected bill of lading).
B/L, cancelled	B/L status; used to cancel a processed B/L; usually per shipper's request; different from voided B/L.
B/L, clean	B/L that is free from any adverse remarks or notations (called 'clauses'), made by the shipping company about the condition, packaging, or quantity of the goods being shipped. Importers and their banks usually insist on a clean B/L for payment under a letter of credit. (See also foul bill of lading).
B/L, combined	B/L that covers cargo moving over various transports.
B/L, consolidated	B/L combined or consolidated from two or more B/L's.
B/L, corrected	B/L B/L whose terms or conditions have been updated to reflect altered (or additional) data or terms. (See also amended bill of lading).
B/L, duplicate	Second set of original B/L documents issued to replace lost or damaged original set. Also called reissued bill of lading.
B/L, house	B/L issued by a freight forwarder to a shipper as a receipt for the goods being shipped with other cargo as one consignment (usually as a full container load). The shipping company's (carrier's) B/L shows the forwarder as the consignor, and the name of forwarder's agent at the port of destination as the consignee. Although it is not a complete document of title, a house B/L has a legal standing similar to that of a normal (carrier's) B/L. If not specifically prohibited, it is capable of being negotiated and of acceptance by the importer's bank for payment under a letter of credit. Also called forwarder's bill of lading.
B/L, intermodal	B/L covering Movement of containerized (unitized) cargo over air, land, or sea through the use of different transport modes (aircraft, truck, rail, boats, ships, barges, etc.) capable of handling containers.
B/L, negotiable	The B/L is a title document to the goods, issued 'to the order of' a party, usually the shipper, whose endorsement is required to effect its negotiation. Thus, a shipper's order (negotiable) B/L can

	be bought, sold, or traded while goods are in transit and is commonly used for letter-of-credit transactions. The buyer must submit the original B/L to the carrier in order to take possession of the goods.
B/L, non-negotiable	B/L that cannot be transferred by endorsement.
B/L, original	B/L used in taking delivery of a shipment, or filing a claim on a damaged or lost shipment. All other copies of a B/L are for recording purposes only.
B/L, reconciled	B/L set which has completed a prescribed number of edits between the shippers instructions and the actual shipment received. This produces a very accurate B/L.
B/L, stale	B/L presented to its consignee, or at a bank, after the last date specified in the relevant letter of credit and which, therefore, is not acceptable as a valid document. According to the uniform commercial code (UCC), a B/L may be rejected if presented more than 21 days after the date of arrival of the shipment.
B/L, status	Represents whether the bill of lading has been input, rated, reconciled, printed, or released to the customer.
B/L, Terms & Conditions	The fine print on B/L; defines what the carrier can and cannot do, including the carrier's liabilities and contractual agreements.
B/L, Through	B/L issued for containerized door-to-door shipments that have to use different ships and/or different means of transportation (aircraft, railcars, ships, trucks, etc.) from origin to destination. Unlike in case of a multimodal Bill Of Lading, the principal carrier or the freight-forwarder (who issued the through B/L) is liable under a contract of carriage only for its own phase of the journey, and acts as an agent for the carriers executing the other phases.
B/L, unclean	A B/L that bears a superimposed clause or notation that declares a defective condition of the goods and/or the packaging.
B/L, voided	Related to Consolidated B/L; those B/L's absorbed in the combining process. Different from Cancelled B/L.
Back haul	To haul a shipment back over part of a route which it has already travelled; a marine transportation carrier's return movement of cargo, usually opposite from the direction of its primary cargo distribution.
Back-to-Back Credit	Guarantee (standby credit) arranged to secure a contractor's or seller's performance at the same time a guarantee (standby credit) is arranged to secure the owner's or buyer's payment. Also called back to back guarantee or reciprocal credit.
BAF	Abbreviation - Additional charge levied on the shippers to compensate for fluctuations in the price of the ship's fuel. Also called 'bunker surcharge', 'bunker charge', or 'fuel adjustment factor' (FAF).
Baggage	Personal property of passengers or crew carried on an aircraft by

	agreement with the operator. (ICAO Annex 9). See also – ‘unaccompanied baggage’ and ‘personal effects’.
Bank draft	An order issued by a seller against a purchaser; directs payment, usually through an intermediary bank. Typical bank drafts are negotiable instruments and are similar in many ways to cheques drawn on bank accounts.
Bank guarantee	Guarantee issued by a bank to a carrier to be used in lieu of lost or misplaced original negotiable bill of lading. (See also ‘B/L duplicate’).
Barter	Trade where goods are exchanged for other goods without the use of cash. Resorted-to usually in times of high inflation or tight money, barter is now a common form of trading in deals such as offers to buy surplus goods in exchange for advertising space or time. The advent of internet trading has transformed bartering from largely person-to-person to mainly business-to-business exchange where items ranging from manufacturing capacity to steel and paper are bartered across international borders on a daily basis
Benchmark	A specific measurement comparing company (or other agency) performance against another industry or best practice standard.
Benelux	A Customs Union between Belgium, Netherlands and Luxembourg. Now a part of the European Union.
Bern Convention	The International Union for the Protection of Literary and Artistic Works, signed at Bern, Switzerland, on September 9, 1886, with subsequent additional protocols and revisions. It is a major multinational treaty addressing the scope of copyright protection to be afforded works prepared by foreign persons whose countries are signatories. It requires that literary works be protected for the life of the author plus 50 years and forbids imposition of formalities (e.g., a copyright notice) as a condition of protection.
Bilateral	An agreement/arrangement between two parties/countries, usually global (e.g., a cooperative agreement between New Zealand Customs and Australian Customs and Border Protection Service)
Bill of exchange	A non-interest-bearing, written order used primarily in international trade that binds one party to pay a fixed sum of money to another party at a predetermined future date. Bills of exchange are similar to cheques and promissory notes. If these bills are issued by a bank, they may be referred to as bank drafts. If they are issued by individuals, they may be referred to as trade drafts.
Bill of sale	A legal document confirming the transfer of ownership of certain goods to another person in return for money paid or loaned.
Biometric Identification	Systems that use a series of complicated algorithmic equations to identify people by searching through a database and analysing an individual’s features. The features most frequently used in biometric systems are fingerprints, palmprints, faces, irises, hand shape, blood veins in the back of the hand, and voices.

Bollard	A short, vertical post on a wharf around which mooring and berthing lines are fastened.
Bond	An undertaking or contract, in due legal form, by which a person binds himself to the Customs to do or not to do some act specified by a law or regulation. (Also referred to as a Customs Bond).
Bonded goods	Goods stored in a warehouse (operated or approved by Customs), without the payment of duty until that duty is paid or the goods are exported or otherwise legally dealt with.
Bounty	A contribution or subsidy (in cash or kind) given by a government or other organization (called the grantor) for specified purposes to an eligible recipient (called the grantee).
Breakbulk cargo	Packaged but non-containerized cargo. Loose cement, grains, ores, etc., are termed bulk cargo, whereas cargo shipped as a unit (bags, bales, barrels, boxes, cartons, drums, pallets, sacks, vehicles, etc.) is termed break bulk.
Brokerage	Payment made to a freight forwarder/broker compensation as specified by ocean tariff or contract.
Bulk cargo	Loose, unpackaged, non-containerized cargo (such as cement, grains, coal, ores, etc.) carried in a ship's hold, and loaded and discharged through hatchways. (See also breakbulk cargo).
Bulk carriers	Vessels designed to carry dry (such as grain, cement, fertilizers, etc.) or liquid (oil, petroleum, methanol, etc.) bulk cargo.
Bulkhead	A wall or partition separating one part of a ship, freight car, aircraft or truck from another part. This reinforces the structure and/or restrains the contents.
Bunkers	A maritime term referring to fuel used aboard the ship. Coal stowage areas aboard a vessel in the past were in bins or bunkers.

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C&F	Obsolete, but heavily used, term of sale meaning 'cost and freight' whereby Seller pays for cost of goods and freight charges up to destination port. In July, 1990 the International Chamber of Commerce replaced C&F with CFR
C&I/CI	Abbreviation for 'Cost and Insurance.' A price that includes the cost of the goods, the marine insurance and all transportation charges except the ocean freight to the named point of destination.

Cabotage	(1). Water transportation term applicable to shipments between ports of a nation; commonly refers to coast-wise or inter-coastal navigation or trade. Many nations, including the United States, have cabotage laws, which require national flag vessels to provide domestic interport service. (Marad) (2) Where cargo is carried on what is essentially a domestic flight and therefore not subject to international agreements that fix set rates. Cabotage rates are negotiable between shipper and airline and apply on flights within a country and to its overseas territories.
CAD/cash against documents	Method of payment for goods in which documents transferring title are given the buyer upon payment of cash to an intermediary acting for the seller, usually a commission house.
CAF	Abbreviation for 'Currency Adjustment Factor.' A charge, expressed as a percentage of a base rate that is applied to compensate ocean carriers of currency fluctuations. (Marad)
Cage	A secure area for storing high value or high tax goods at an air, sea cargo or freight forwarder bond/facility.
Cairns Group	A group of agricultural-exporting nations comprising Australia, Argentina, Brazil, Canada, Chile, Colombia, Fiji, Hungary, Indonesia, Malaysia, New Zealand, the Philippines, Thailand and Uruguay, established to develop a common negotiating position for the Uruguay Round.
Cargo	Freight loaded into a vessel/aircraft.
Cargo manifest	A listing of the goods comprising the cargo (freight) carried in a means of transport or in a transport-unit. The Cargo manifest which gives the commercial particulars of the goods, such as transport document numbers, consignors, consignees, marks and numbers, number and kind of packages, descriptions and quantities of the goods, may be used in place of the Cargo declaration. (WCO)
Cargo tonnage	Most ocean freight is billed on the basis of weight or measurement tons (W/M). Weight tons can be expressed in short tons of 2000 pounds, long tons of 2240 pounds or metric tons of 1000 kilos (2204.62 pounds). Measurement tons are usually expressed as cargo measurement of 40 cubic feet (1.12 meters) or cubic meters (35.3 cubic feet.)
Carnet	See 'ATA carnet'
Carrier	The person actually transporting goods or in charge of or responsible for the operation of the means of transport. (Annex A, Kyoto Convention)
Carrier, common	A publicly or privately owned firm or corporation that transports the goods of others over land, sea, or through the air, for a stated freight rate. By government regulation, a common carrier is required to carry all goods offered if there is enough space, the fee is paid, and no reasonable grounds to refuse to do so exist.

Cartage	Charge for transporting goods for short distances, such as within a commercial area or town. Also called drayage or haulage.
Cartel	An alliance or arrangement among industrial, commercial or state-controlled enterprises producing the same commodity, aimed at regulating the purchase, production or marketing of the commodity. A cartel agreement is often accompanied by output and investment quotas. When a cartel gains monopoly power, it will normally seek to maximize profits by raising prices and limiting supply.
Cash in Advance	A method of payment for goods in which the buyer pays the seller in advance of the shipment of goods. Usually employed when the goods are built to order, such as specialized machinery.
CER	Australia-New Zealand Closer Economic Relations Agreement. An agreement aimed at increasing trade links by liberalizing trans-Tasman trade, therefore allowing for more efficient use of each country's resources. Implemented on January 1, 1983, the CER has the ultimate goal of eliminating import quotas and tariffs by 1995 and eliminating import licensing requirements by 1999. The CER contains provisions to gradually reduce duties, quotas and licensing requirements. It also provides for the elimination of domestic export incentive schemes in Australia-New Zealand transactions, extension of government purchases between the two countries and harmonization of Customs policies and procedures.
Certificate of origin	A specific document identifying the goods, in which the authority or body empowered to issue it certifies expressly that the goods to which the certificate relates originate in a specific country. This certificate may also include a declaration by the manufacturer, producer, supplier, exporter or other competent person. (WCO)
CFR (named port of destination)	Cost and Freight. The seller is responsible for clearing the goods for export, loading the goods onto the vessel at the port of export and paying overseas freight charges. The title, risk and insurance costs pass to the buyer once the goods are delivered on board the ship by the seller. Where the Customs Value is based on CIF, the cost of overseas insurance must be added to the CFR Value. CFR terms of trade are generally used for sea or inland waterway transportation.
CFS	Abbreviation for 'Container Freight Station.' A shipping dock where cargo is loaded ('stuffed') into or unloaded ('stripped') from containers. Generally, this involves less than container-load shipments, although small shipments destined to same consignee are often consolidated. Container reloading from/to rail or motor carrier equipment is a typical activity.
Chandler	Like a hotel at sea, a ship needs many supplies to operate and serve its crew-- groceries; paper products; engine parts; electronics; hardware; etc. A chandler sells these supplies to the ship's agent. Originally, chandlers (candle makers) provided illumination to ships. Over time they expanded the

	variety of products they could provide to ships.
Charter Party	A written contract between the owner of a vessel and the person desiring to employ the vessel (charterer); sets forth the terms of the arrangement such as duration of agreement, freight rate and ports involved in the trip.
CIF (named port of destination)	Abbreviation for 'Cost, Insurance, Freight.' (Named Port). The seller is responsible for clearing the goods for export, loading the goods onto the vessel at the port of export and paying overseas freight and insurance charges, with the buyer named as beneficiary in the insurance policy. The title and risk pass to the buyer once the goods are delivered on board the ship by the seller. CIF terms of trade are generally used for sea or inland waterway transportation.
CIP (...named place of destination)	Carriage and Insurance Paid To (...named place of destination). The seller transports the goods to the port of export, clears Customs, and delivers them to the carrier. The seller pays transportation and insurance costs to the named place of destination. The title & risk pass to the buyer once the seller delivers the goods to the carrier. CIP terms of trade are used for all modes of transportation.
CITES	Convention on International Trade in Endangered Species of Wild Fauna. and Flora
CKD	Abbreviation for 'Completely Knocked Down.' Parts and subassemblies being transported for subsequent assembly.
Clearance for home use	The Customs procedure which provides that imported goods enter into free circulation in the Customs territory upon the payment of any import duties and taxes chargeable and the accomplishment of all the necessary Customs formalities. (Annex B, Kyoto Convention)
Client Code	Unique number used by Customs in some countries to identify an importer, exporter or manufacturer.
COCOM	See 'Wassenaar Arrangement'
COD	Cash On Delivery, a transaction whereby goods are paid for in cash or by certified cheque immediately they are received by the purchaser; or, Carried On Docket (pricing).
Collect Freight	Freight charges as shown on a B/L or air waybill that are payable to the carrier at the port of discharge or final destination. The consignee does not pay the freight charge if the cargo does not arrive at the destination.
Common carrier	A for hire transportation company which provides service to the general public at published rates.
Common law	Law that derives its force and authority from precedent, custom and usage rather than from statutes, particularly with reference to the laws of the United Kingdom and the United States of America.

Comparative advantage	A long standing principle based on the assumption that an area will specialize in producing goods for which it has the greatest advantage or the least comparative disadvantage. The comparative advantage theory normally favours specialized production in a country based on intensive utilization of those factors of production in which the country is relatively rich (including raw materials, fertile land, specialist or skilled labour, etc.).
Compensating products	Products obtained during or as a result of the manufacturing, processing or repair of goods temporarily admitted for inward processing or of goods temporarily exported for outward processing.
Compliance improvement	The philosophy of seeking to continually improve the level of voluntary compliance with Customs laws.
Compliance management	The systematic application of procedures and practices that are designed to manage compliance with Customs laws.
Compound duty rate	A rate of duty incorporating both an ad valorem rate and a specific rate; e.g. 10% + \$20/ton
Compromise settlement	an agreement under which the Customs, being so empowered, consent to waive proceedings in respect of a Customs offence subject to compliance with certain conditions by the person(s) implicated in that offence. (Annex H, Kyoto Convention)
Comptroller	The Chief Executive Officer of Customs
Conference	An association of ship owners operating in the same trade route who operate under collective conditions and agree on tariff rates.
Confirmed letter of credit	A letter of credit, issued by a foreign bank, whose validity has been confirmed by a domestic bank. An exporter with a confirmed letter of credit is assured of payment even if the foreign buyer or the foreign bank defaults.
Consequence of risk	The potential impact on Customs objectives in the event that a risk occurs.
Consignee	a person entitled to receive goods.
Consignor	a person entitled to send goods.
Consolidation	Cargo containing shipments of two or more shippers or suppliers. Container load shipments may be consolidated for one or more consignees.
Consolidator	A person or firm performing a consolidation service for others. The consolidator takes advantage of lower full carload (FCL) rates, and savings are passed on to shippers.
Consortium	An agreement or individuals or companies who join together for a common purpose.
Consul	A Government official residing in a foreign country who is responsible for representing his/her country and its nationals.
Consular	Forms signed by the Consul of a country to which the cargo is

documents	destined.
Consular Fee	The fees charge by the Consul for endorsing consular documents.
Consumption tax	An indirect tax levied as a value added tax on goods for consumption.
Container	<p>An article of transport equipment (lift-van, movable tank or other similar structure):</p> <ul style="list-style-type: none"> (i) fully or partially enclosed to constitute a compartment intended for containing goods, (ii) of a permanent character and accordingly strong enough to be suitable for repeated use, (iii) specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading, (iv) designed for ready handling, particularly when being transferred from one mode of transport to another, (v) designed to be easy to fill and to empty, and (vi) having an internal volume of one cubic metre or more. <p>'Container' shall include the accessories and equipment of the container, appropriate for the type concerned, provided that such accessories and equipment are carried with the container. The term 'container' shall not include vehicles, accessories or spare parts of vehicles, or packaging or pallets. 'Demountable bodies' shall be regarded as containers. (WCO)</p>
Container Security Initiative (CSI)	<p>The US Container Security Initiative was launched in January 2002 to prevent global containerised cargo from being exploited by terrorists. CSI is designed to enhance security of the sea cargo container, a vital link in global trade. CSI has four key elements:</p> <ul style="list-style-type: none"> using automated information to identify and target high risk containers; pre-screening those containers identified as high risk before they arrive at US ports; using detection technology to quickly pre-screen high risk containers; using smarter, tamper proof containers. <p>Initial objective is to implement CSI at ports that send large volumes of cargo containers to US in a way that will facilitate detection of potential security concerns at the earliest opportunity.</p>
Container terminal	<p>A specialized facility where ocean container vessels dock to discharge and load containers, equipped with cranes with a safe lifting capacity of 35-40 tons, with booms having an outreach of up to 120 feet in order to reach the outside cells of vessels. Most such cranes operate on rail tracks and have articulating rail trucks on each of their four legs, enabling them to traverse along the terminal and work various bays on the vessel and for more than one crane to work a single vessel simultaneously. Most terminals have direct rail access and</p>

	container storage areas, and are served by highway carriers.
Contraband	Forbidden by law to be imported or exported.
Contracting Parties	Countries that are a party to a convention through signature, ratification or accession.
Convention	An international treaty, usually with a number of Contracting Parties.
Copyright	An exclusive right conferred by a government for a specified period to the creator of literary or artistic works such as books, maps, articles, drawings, charts, photographs, musical compositions, motion pictures, recordings or computer programs. The Uruguay Round accord on trade-related aspects of intellectual property (TRIPS) incorporates all substantive trade-related protection afforded under the Berne Convention for the Protection of Literary and Artistic Works, clarifying that computer programs are protected as literary works and compilation of databases as intellectual creation. Protection extends for the duration of the life of the author plus 50 years, and includes rights of translation, reproduction, public performance, broadcasting, adaptation and arrangement, and rental.
Countervailing duties	Specific duties imposed on imports to offset the benefits of subsidies to producers or exporters in the exporting country. GATT Article VI permits the use of such duties.
CPT (...named place of destination)	The seller clears the goods for export, delivers them to the carrier and is responsible for carriage costs to the named place of destination. The title, risk and insurance costs pass to the buyer once the goods are delivered to the carrier by the seller. Where the Customs Value is based on CIF, the cost of overseas insurance must be added to the CPT price. CPT terms of trade are used for all modes of transportation.
Crew member	A person assigned by an operator to duty on an aircraft during a flight duty period. (ICAO Annex 9)
CSI	See 'Container Security Initiative'
Currency Adjustment Factor	See CAF
Customs	The Government Service which is responsible for the administration of Customs law and the collection of duties and taxes and which also has the responsibility for the application of other laws and regulations relating to the importation, exportation, movement or storage of goods. (Kyoto Convention)
Customs clearing agent/broker	A person who carries on the business of arranging for the Customs clearance of goods and who deals directly with the Customs for and on behalf of another person. (WCO)
Customs control	Measures applied by the Customs to ensure compliance with Customs law. (Kyoto Convention)
Customs	Any statement or action, in any form prescribed or accepted

declaration	by the Customs, giving information or particulars required by the Customs. (WCO)
Customs duties	The duties laid down in the Customs tariff to which goods are liable on entering or leaving the Customs territory. (Kyoto Convention)
Customs formalities	All the operations which must be carried out by the persons concerned and by the Customs in order to comply with the Customs law. (Kyoto Convention)
Customs law	The statutory and regulatory provisions relating to the importation, exportation, movement or storage of goods, the administration and enforcement of which are specifically charged to the Customs, and any regulations made by the Customs under their statutory powers. (Kyoto Convention)
Customs offence	Any breach, or attempted breach, of Customs law. (Annex H, Kyoto Convention)
Customs seal	An assembly consisting of a seal and a fastening which are joined together in a secure manner. Customs seals are affixed in connection with certain Customs procedures (Customs transit, in particular) generally to prevent or to draw attention to any unauthorized interference with the sealed items.
Customs Union	Entity formed by a Customs territory replacing two or more territories and having in its ultimate state the following characteristics : - a common Customs tariff and a common or harmonized Customs legislation for the application of that tariff; - the absence of any Customs duties and charges having equivalent effect in trade between the countries forming the Customs Union in products originating entirely in those countries or in products of other countries in respect of which import formalities have been complied with and Customs duties and charges having equivalent effect have been levied or guaranteed and if they have not benefited from a total or partial drawback of such duties and charges; - the elimination of restrictive regulations of commerce within the Customs Union. (WCO)
Customs warehouse	a designated place where imported goods are stored under Customs control without payment of import duties and taxes.
CY	Container Yard. The term CY means the location designated by the Carrier in the port terminal area for receiving, assembling, holding, storing and delivering containers, and where containers may be picked up by shippers or re-delivered by consignees. No container yard (CY) shall be a shipper's consignee's, or a forwarder's place of business, unless otherwise provided.
CY/CFS	The term CY/CFS means containers packed by shipper of Carrier's premises and delivered by shipper to Carrier's CY, all at shipper's risk and expense and unpacked by Carrier at the destination port CFS.
CY/CY	The term CY/CY means containers packed by shipper off Carrier's premises and delivered by shipper to Carrier's CY and

	unpacked by consignee off Carrier's premises, all at the risk and expense of cargo.
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D

DAF (...named place)	Delivered At Frontier (...named place)The seller is responsible for all costs involved in delivering the goods to the named border point. The title, risk and responsibility for import clearance pass to the buyer when the seller delivers the goods to the nominated frontier. The buyer is responsible for paying the costs and bearing the risk of unloading the goods, clearing Customs and transporting the goods to the final destination.. DAF terms of trade are used for all modes of transportation.
DDC	Abbreviation for 'Destination Delivery Charge.' A charge, based on container size, that is applied in many tariffs to cargo. This charge is considered accessorial and is added to the base ocean freight. This charge covers crane lifts off the vessel, drayage of the container within the terminal and gate fees at the terminal operation.
DDP (...named port of destination)	Delivered Duty Paid (...named port of destination). This form of trade represents door-to-door service. The seller is responsible for all costs involved in delivering the goods to a named place of destination and for clearing Customs in the country of import. Since the title & risk pass to the buyer when the seller delivers the goods to the named destination point, the seller bears the entire risk of loss until the goods are delivered to the final point of destination. When Customs valuation is based on CIF, it is necessary to deduct the costs of unloading, Customs clearance and inland freight and insurance. DDP terms of trade are used for all modes of transportation.
DDU (...named port of destination)	Delivered Duty Unpaid (...named port of destination). The seller is responsible for all costs involved in delivering the goods to a named place of destination. The title, risk and responsibility of duty payment pass to the buyer when the seller delivers the goods to the named destination point. The seller pays for inland transportation and insurance to the point of final destination. DDU terms of trade are used for all modes of transportation.
de facto	As it exists in practice.
de minimis	This is a Latin term, which is a shortened form of the expression <i>de minimis non curat lex</i> meaning 'the law does

	not care about very small matters'. It is often considered more efficient to waive very small amounts of duties and taxes rather than collect them.
Declarant	Any natural or legal person who makes a Customs declaration or in whose name such a declaration is made. (WCO)
Declaration on arrival/departure	Any declaration required to be made or produced to the Customs authorities upon the arrival or departure of a means of transport by the person responsible for the means of transport or his agent and containing the necessary particulars relating to the means of transport and to the journey, cargo, stores, crew or passengers. (WCO)
Deconsolidation point	Place where loose or other non-containerised cargo is ungrouped for delivery.
de minimis	This is a Latin term, which is a shortened form of the expression <i>de minimis non curat lex</i> meaning 'the law does not care about very small matters'.
demurrage	A charge made by a shipping company or a port authority for failure to load or remove goods within the time allowed.
denatured	Rendered unfit for human consumption (eg denatured alcohol)
depot, container	Container freight station or a designated area where empty containers can be picked up or dropped off.
DEQ (...named port of destination)	Delivered Ex Quay (...named port of destination). The seller is responsible for all costs involved in transporting the goods to the quay at the port of destination. The title & risk pass to the buyer when the goods are delivered on board the ship at the destination port by the seller who delivers goods on dock at the destination point. The buyer is responsible for paying duties, clearing Customs and arranging for inland freight and insurance. DEQ terms of trade are generally used for sea or inland waterway transportation.
DES (...named port of destination)	Delivered Ex Ship (...named port of destination). The seller is responsible for all costs in delivering goods to a named port of destination, and is responsible for all costs/risk of loss prior to unloading at the port of destination. The title, risk & responsibility for vessel discharge and import clearance pass to the buyer when the seller delivers the goods on board the ship to the destination port. The buyer is responsible for unloading the goods, paying duties, clearing Customs and arranging for inland transportation and insurance to the final destination. DES terms of trade are generally used for sea or inland waterway transportation.
Destination	The place to which a shipment is consigned, or The place where carrier actually turns over cargo to consignee or his agent.
Direct tax	A tax that does not relate to the consumption of goods. Includes income tax, corporation tax, capital gains tax.

Distributor	A foreign agent who sells directly for a manufacturer and maintains an inventory on hand.
Dock receipt	A form used to acknowledge receipt of cargo and often serves as basis for preparation of the ocean bill of lading.
Document	Any medium designed to carry and actually carrying a record of data entries, it includes magnetic tapes and disks, microfilms, etc. (Annex J.1., <i>Kyoto Convention</i> .)
Door-to-door	Through transportation of a container and its contents from consignor to consignee. Also known as House to House. Not necessarily a through rate.
Draft	The number of feet that the hull of a ship is beneath the surface of the water.
Draft, sight	A draft payable on demand upon presentation.
Drawback	The amount of import duties and taxes repaid under the drawback procedure. (Annex F, <i>Kyoto Convention</i>)
Drawback procedure	The Customs procedure which, when goods are exported, provides for a repayment (total or partial) to be made in respect of the import duties and taxes charged on the goods, or on materials contained in them or consumed in their production. (Annex F, <i>Kyoto Convention</i>)
Drawee	The individual or firm on whom a draft is drawn and who owes the stated amount to the drawer.
DRFS	Abbreviation for 'Destination Rail Freight Station.' Same as CFS at destination, except a DRFS is operated by the rail carrier participating in the shipment.
Dual channel red/green	Simplified Customs control system allowing travellers on arrival to make a Customs declaration by choosing between two types of channel. One, identified by green symbols, is for the use of travellers carrying goods in quantities or values not exceeding those admissible duty-free and which are not subject to import prohibition or restriction. The other, identified by red symbols, is for other travellers. (WCO)
Dumping	The importation of goods into a country at a price that is less than the normal price in the country of exportation.
Dunnage	Wood or other material used in stowing ship cargo to prevent its movement.
Duties and taxes	Import duties and taxes and/or export duties and taxes. (<i>Kyoto Convention</i>)
Duty free shop	A shop under Customs control, generally located in a sea port or Customs airport at which travellers, proceeding abroad, may acquire goods free of Customs duties and taxes. (WCO)

Glossary of Customs and Trade Terms

E

ECOSOC	UN Economic and Social Council
EDI	Electronic Data Interchange. The electronic transmission of data.
EDIFACT	International data interchange standards sponsored by the United Nations. See UN/EDIFACT.
EEZ	Exclusive Economic Zone
Embargo	In international trade, an embargo refers to government actions limiting or prohibiting imports and/or exports of goods and/or services from or to a country. Such limitations may be applied by the embargoing country against its own nationals, such as the United States embargo against trade from Cuba, or in concert with other countries against a third country, such as the 1990 United Nations embargo against trade in any form with Iraq or the earlier U.N. embargo against trade with South Africa. Embargoes may also be applied just against trade in certain products regardless of origin, such as the ban on trade in ivory.
ETA	Estimated time of arrival
ETD	Estimated time of departure
EU	European Union
Examination of goods	the physical inspection of goods by the Customs to satisfy themselves that the nature, origin, condition, quantity and value of the goods are in accordance with the particulars furnished in the Goods declaration. (Kyoto Convention)
Exchange controls	The rationing of foreign currencies, bank drafts and other instruments for settling international financial obligations by countries seeking to ameliorate acute balance of payments difficulties. When such measures are imposed, importers must apply for prior authorization from the government to obtain the foreign currency required to bring in designated amounts and types of goods. Since such measures have the effect of restricting imports, they are considered non-tariff barriers to trade.
Excise duty	A tax on goods that are manufactured locally
Export duties and taxes	<p>- Customs duties and all other duties, taxes or charges which are collected on or in connection with the exportation of goods, but not including any charges which are limited in amount to the approximate cost of services rendered or collected by the Customs on behalf of another national authority. (Kyoto Convention)</p> <p>- Customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the exportation of goods but not including fees and charges which are limited in amount to the approximate cost of services rendered. (WCO)</p>
Export entry	a declaration used by the government to collect trade data and to

	ensure compliance with legislation. In some countries also used to collect export duties/taxes.
Export licence	A government document which permits the 'Licensee' to engage in the export of designated goods to certain destinations.
Exportation	The act of taking any goods out of the Customs territory. (WCO)
EXW ex-Works (... named place)	The seller makes the goods available to the buyer at the seller's premises. The title & risk pass to the buyer at that point, including payment of all transportation and insurance costs from the seller's door. The EXW price does not include the price of loading goods onto a vehicle. EXW terms of trade are used for all modes of transportation.

Glossary of Customs and Trade Terms

F

FAA	Federal Aviation Administration in USA.
FAK	Freight of all kinds. Usually referring to consolidated cargo.
FAS (...named port of shipment)	Free Alongside Ship (...named port of shipment). The seller transports the goods from their place of business, clears the goods for export and places them alongside the vessel at the port of export. The title & risk pass to the buyer once delivered alongside ship by the seller. The buyer is responsible for loading the goods onto the vessel (unless specified otherwise) and for paying all costs involved in shipping the goods to the final point of destination. FAS terms of trade are used for sea or inland waterway transportation.
FCA (...named port of shipment)	Free Carrier (...named port of shipment). The seller delivers the goods to a specified carrier and place. The title & risk pass to the buyer when the seller delivers goods to the carrier. If the place chosen is the seller's place of business, the seller must load the goods onto the transport vehicle; otherwise the buyer is responsible for loading the goods. FCA terms of trade are used for all modes of transportation.
FCL	Full container load
Feeder service	Ocean transport system involving use of centralized ports to assemble and disseminate cargo to and from ports within a geographic area. Commodities are transported between major ports, then transferred to feeder vessels for further transport to a number of additional ports.
FEU	A shipping term meaning forty foot equivalent units; eg 4x20ft containers = 2 FEU.
FIFO	First in first out – the first product that is moved into a store is deemed to be used first

Flag Carrier	An airline of one national registry whose government gives it partial or total monopoly over international routes.
Flat rack/flat bed container	A container with no sides and frame members at the front and rear. Container can be loaded from the sides and top.
FOB (...named port of shipment)	Free On Board (...named port of shipment). The seller is responsible for delivering the goods from their place of business, clearing Customs in the country of export and loading the goods onto the vessel at the port of export. At the point where the goods cross the 'ship's rails', the title & risk pass to the buyer. The buyer is responsible for overseas freight & insurance costs. Where Customs value is based on CIF, the cost of overseas freight and insurance must be added to the FOB value. FOB terms of trade are used for sea or inland waterway transportation.
FOI	Freedom of Information
FOR	Free on Rail
Force Majeure	The title of a common clause in contracts, exempting the parties for non-fulfilment of their obligations as a result of conditions beyond their control, such as earthquakes, floods or war.
Fraud, Customs	Any act which a person deceives, or attempts to deceive, the Customs and thus evades, or attempts to evade, wholly or partly, the payment of import or export duties and taxes or the application of prohibitions or restrictions laid down by the statutory or regulatory provisions enforced or administered by the Customs administrations or obtains, or attempts to obtain, any advantage contrary to such provisions, thereby committing a Customs offence. (WCO)
Fraud, trade	Any offence against statutory or regulatory provisions which Customs is responsible for enforcing, committed in order to: <ul style="list-style-type: none"> - Evade, or attempt to evade, payment of duties/levies/taxes on movements of commercial goods; and/or - Evade, or attempt to evade, any prohibition or restrictions applicable to commercial goods; and/or - Receive or attempt to receive any repayments, subsidies or other disbursements to which there is no proper entitlement; and/or - Obtain, or attempt to obtain, illicit commercial advantage injurious to the principle and practice of legitimate business competition. (WCO)
Free trade area	Entity formed by the Customs territories of an association of States and having in its ultimate state the following characteristics: <ul style="list-style-type: none"> - The elimination of Customs duties in respect of products originating in any of the countries of the area, - Each State retains its Customs tariff and Customs law, - Each State of the area remains autonomous in matters of Customs and economic policy, - Trade is based on the application of rules of origin, to take account of the different Customs tariffs and prevent deflection of trade, - The elimination of restrictive regulations of commerce within the free trade area. (WCO)

Free zone	A part of the territory of a State where any goods introduced are generally regarded, insofar as import duties and taxes are concerned, as being outside the Customs territory and are not subject to the usual Customs control. (WCO)
Freight Forwarder	A person whose business is to act as an agent on behalf of the shipper. A freight forwarder frequently makes the booking reservation.

Glossary of Customs and Trade Terms

G

G7	The members of the G7, the United States, Japan, Germany, France, Italy, Great Britain and Canada, together with their participating partners, the European Union and Russia, command a majority of the world's capabilities in such fields as GNP, trade, finance and direct foreign investment. At the annual G7 and now G8 Summit of their leaders and through a host of newly created ministerial forums, they have moved adroitly to address priority challenges in the fields of economics, security and the new generation of transnational or global issues.
GATT	<p>Abbreviation for 'General Agreement on Tariffs and Trade.' A multilateral treaty to help reduce trade barriers between the signatory countries and to promote trade through tariff concessions. The World Trade Organization (WTO) superseded GATT in 1994.</p> <p>A multilateral trade agreement among autonomous economic entities (not necessarily countries) aimed at expanding international trade as a means of raising world welfare. The GATT was signed in 1947, as an interim agreement. It has been recognized worldwide as the key international institution concerned with multinational trade negotiations. The cornerstone of the GATT has been traditionally the most-favoured-nation clause (Article 1 of the General Agreement), but in the 1970s and 1980s, regional and other trade preference systems became pervasive, weakening the role of GATT in ensuring equal market access among GATT members. The designation 'GATT' also refers to the organization headquartered at Geneva through which the Contracting Parties consult on a day-to-day basis regarding the application of GATT provisions. The organization also provides a framework for negotiations--called 'Rounds'--within which Contracting Parties negotiate to lower tariffs and other barriers to trade and a consultative mechanism that may be invoked by governments seeking to protect their trade interests. With the Tokyo and Uruguay Rounds, the focus of trade liberalization shifted from lowering tariffs to the elimination of non-tariff barriers to trade. Currently, there are 103 GATT Contracting Parties (CPs), accounting for approximately 85 percent of world</p>

	trade, and some 30 additional countries and dependencies apply GATT provisions on a 'de facto' basis and may someday assume full status as Contracting Parties. A number of other countries and customs territories are also seeking membership, including China, Mongolia, Taiwan, Bulgaria, Panama, Paraguay and Honduras.
GDP	Gross Domestic Product – the sum of the economy of a country
General declaration-aircraft	Declaration conforming to the provisions of Annex 9 to the Convention on International Civil Aviation, Chicago 1944. The general declaration is the basic document on arrival and departure providing information concerning the aircraft itself and summary information relating to the itinerary, crew, passengers and health. (WCO)
General declaration-ship	Declaration (IMCO FAL Form 1) conforming to the provisions of the Annex to the Convention on Facilitation of Maritime Traffic, London, 1965. The general declaration is the basic document on arrival and departure providing information concerning the ship itself and summary information relating to the cargo, crew, passengers and voyage. (WCO)
GmbH	Gesellschaft mit beschränkter Haftung. Used in Germany, Austria, Switzerland for a private limited company with limited liability for stock holders.
Goods declaration	A statement made in the form prescribed by Customs, by which the persons interested indicate the Customs procedure to be applied to the goods and furnish the particulars which the Customs require to be declared for the application of that procedure. (WCO)
Gross Weight; G.W.	Entire weight of goods, packing and container, ready for shipment.
GST	Goods & Services Tax. 10% in Australia; 12.5% in NZ
Guarantee	Undertaking by which the surety assumes obligations towards the Customs administration. (WCO)
GVW	Abbreviation for 'Gross Vehicle Weight.' The combined total weight of a vehicle and its container, inclusive of prime mover.

Glossary of Customs and Trade Terms

H

Hague Rules, The	A multilateral maritime treaty adopted in 1921 (at The Hague, Netherlands). Standardizes liability of an international carrier under the Ocean B/L. Establishes a legal 'floor' for B/L.
Harmonised System (HS)	The international system published by the WCO that sets out in systemised form the goods handled in international trade. Goods

	are grouped in Sections, Chapters and sub-Chapters that are governed by rules.
Heavy lift	Very heavy cargoes that require specialized equipment to move the products to and from ship/truck/rail/barge and terminals. This 'heavy lift' machinery may be installed aboard a ship designed just for such transport (Heavy lift vessel). Shore cranes, floating cranes and lift trucks may also be adapted for such heavy lifts.
Heavy lift vessel	Vessel specifically designed with heavy lift cranes, to handle heavy and/or out-sized cargoes.
High-risk	An activity, entity or transaction that is deemed to present a high risk to the achievement of Customs objectives.
Hub	A central location to which traffic from many cities is directed and from which traffic is fed to other areas.

Glossary of Customs and Trade Terms

I

IATA	International Air Transport Association. IATA's stated mission is to represent, lead and serve the airline industry. Airline rules and regulations are defined by IATA. The main aim of IATA is to provide safe and secure transportation to its passengers Other activities include the worldwide accreditation of travel agents and the regulation of the shipping of dangerous goods.
ICAO	International Civil Aviation Organisation – an agency responsible to the United Nations, based in Montréal, promoting safety, standards and procedures etc. in civil aviation
ICC	International Chamber of Commerce. The international body which promotes and facilitates world trade, and which codifies world trade practices in various publications.
ICJ	International Court of Justice
IGO	Intergovernmental organisation
ILC	International Law Commission
IMF	International Monetary Fund. An international financial institution proposed at the 1944 Bretton Woods Conference and established in 1946 that seeks to stabilize the international monetary system as a sound basis for the orderly expansion of international trade. Specifically, among other things, the Fund monitors exchange rate policies of member countries, lends them foreign exchange resources to support their adjustment policies when they experience

	balance of payments difficulties, and provides them financial assistance through a special 'compensatory financing facility' when they experience temporary shortfalls in commodity export earnings.
IMO	International Maritime Organization
Import/export duties and taxes	Customs duties and all other duties, taxes or charges which are collected on or in connection with the importation of goods, but not including any charges which are limited in amount to the approximate cost of services rendered or collected by the Customs on behalf of another national authority. (Kyoto Convention)
Import/export licence or permit	Authorization issued by a competent authority for the importation or exportation of goods subject to restriction. (WCO)
Importation	The act of bringing or causing any goods to be brought into a Customs territory. (WCO)
INCOTERMS	The recognized abbreviation for the International Chamber of Commerce Terms of Sale. These terms were last amended, effective Year 2000.
Indemnity Bond	An agreement to hold a carrier harmless with regard to a liability.
Infected area (for human health purposes)	Defined as geographical areas where human and/or animal vector-borne diseases are actively transmitted, as reported by local or national public health authorities or by the World Health Organization. <i>Note:- A list of infected areas notified by health administrations is published in the World Health Organization's Weekly Epidemiological Record. (ICAO Annex 9)</i>
Inspection Certificate	A certificate issued by an independent agent or firm attesting to the quality and/or quantity of the merchandise being shipped. Such a certificate is usually required in a letter of credit for commodity shipments.
Insurance, 'All Risk'	A clause included in marine insurance policies to cover loss and damage from external causes, such as fire, collision, pilferage, etc. but not against innate flaws in the goods, such as decay, germination, nor against faulty packaging or loss market, nor against war, strikes, riots, and civil commotion.
Insurance, General Average	In water transportation, the deliberate sacrifice of cargo to make the vessel safe for the remaining cargo. Those sharing in the spared cargo proportionately cover the loss.
Insurance, Marine	Broadly, insurance covering loss or damage of goods at sea. Marine insurance typically compensates the owner of merchandise for losses sustained from fire, shipwreck, etc., but excludes losses that can be recovered from the carrier.
Intellectual Property rights	The rights relating to : - Literary, artistic and scientific works, - Performances of performing artists, phonograms and broadcasts,

	<ul style="list-style-type: none"> - Inventions in all fields of human endeavour, - Scientific discoveries, - Industrial designs, - Trademarks, service marks and commercial names and designations, - Protection against unfair competition, <p>and all other rights resulting from intellectual activity in the industrial, scientific, literary or artistic fields. (WCO)</p>
Intermodal	Used to denote movements of cargo containers interchangeably between transport modes, i.e., motor, water, and air carriers, and where the equipment is compatible within the multiple systems.
International Airport	Any airport designated by the Contracting State in whose territory it is situated as an airport of entry and departure for international air traffic, where the formalities incident to customs, immigration, public health, animal and plant quarantine and similar procedures are carried out. (ICAO Annex 9)
Investigation	An inquiry process conducted into an offence that has been committed, or where information suggests an offence has been or may be committed.
IP or IPR	Intellectual Property or Intellectual Property Rights
Irrevocable Letter of Credit	Letter of credit in which the specified payment is guaranteed by the bank if all terms and conditions are met by the drawee and which cannot be revoked without joint agreement of both the buyer and the seller.
ISO	International Standards Organisation
ISO	International Standards Organization. Worldwide organization formed to promote development of standards to facilitate the international carriage and exchange of goods and services. Governs construction specifications for ISO containers.
Istanbul Convention	The expression commonly used to refer to the Convention on temporary admission, adopted by the WCO in Istanbul in 1990. (WCO)
IT	Information Technology.

Glossary of Customs and Trade Terms

J-K

Joint venture	A form of business partnership involving joint management and the sharing of risks and profits as between enterprises based in different countries. If joint ownership of capital is involved the partnership is known as an equity joint venture.
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Just in Time	The principle of production and inventory control in which goods arrive when needed for production or use.
Knocked Down (KD)	Articles which are taken apart to reduce the cubic footage displaced or to make a better shipping unit and are to be re-assembled.
Knot	The unit of speed equivalent to one nautical mile, or 6,080.20 feet per hour or 1.85 kilometres per hour.
Kyoto Convention	The expression commonly used to refer to the international Convention on the simplification and harmonization of Customs procedures adopted by the WCO in Kyoto in 1973. (WCO)
Kyoto Convention, Revised	The Kyoto Convention, incorporating the amendments approved by the WCO in 1999.
Kyoto Guidelines	Guidelines to implement the General Annex and the Specific Annex, prepared by the WCO.

Glossary of Customs and Trade Terms

L

Lading	The placing of cargo, mail, baggage or stores on board an aircraft to be carried on a flight. (ICAO Annex 9)
Lagan	Cargo or equipment to which an identifying marker or buoy is fastened, thrown over-board in time of danger to lighten a ship's load. Under maritime law if the goods are later found they must be returned to the owner whose marker is attached; the owner must make a salvage payment.
Landed Cost	The cost of the imported goods at the port or point of entry into a country, including the cost, freight, insurance and port & dock charges. Charges of freight etc occurring after the goods leave the import point are not included.
Landing Certificate	Certificate issued by consular officials of some importing countries at the point or place of export when the subject goods are exported under bond.
LASH	A maritime industry abbreviation for 'Lighter Aboard Ship.' A specially constructed vessel equipped with an overhead crane for lifting specially designed barges and stowing them into cellular slots in an athwartship position.
LC	Letter of Credit.
LCL	Less than a container load
Lead time	The time elapsed between the date of order and receipt of the goods.

Letter of Credit	A document, issued by a bank per instructions by a buyer of goods, authorizing the seller to draw a specified sum of money under specified terms, usually the receipt by the bank of certain documents within a given time.
Letter of Credit - Irrevocable	An instrument that, once established, cannot be modified or cancelled without the agreement of all parties concerned.
Letter of Credit - Revolving	An irrevocable letter issued for a specific amount; renews itself for the same amount over a given period.
LIFO	Last in, first out – the last product that is moved into a store is deemed to be used first
Lift On-Lift off (LO/LO)	Cargo handling technique involving the transfer of commodities to and from the ship using shore side cranes or ship's gear.
Lighter	An open or covered barge towed by a tugboat and used mainly in harbours and inland waterways to carry cargo to/from alongside a vessel.
Likelihood of risk	The likelihood that a risk to the achievement of Customs objectives will occur.
Lloyds' Register	An organization maintained for the surveying and classing of ships so that insurance underwriters and others may know the quality and condition of the vessels offered for insurance or employment.
Long ton	2240 pounds weight
Low-risk	An activity, entity or transaction that is deemed to present a low risk to the achievement of Customs objectives.

Glossary of Customs and Trade Terms

M

Macroeconomics	That part of economics that is primarily concerned with the study of relationships between broad economic aggregates, such as national income, savings, investment, consumption, employment, the money supply, the average price level, exports, imports and the balance of payments.
manifest	See 'cargo manifest'
Marad	U.S. Department of Transportation, Maritime Administration
Marine Insurance	See Insurance, Marine
Marine Surveyor	Person who inspects a ship hull or its cargo for damage or quality.

Marks and numbers	Alphabetical letters, numbers or symbols endorsed on cargo packages to facilitate identification.
Marshalling yard	This is a container parking lot, or any open area where containers are stored in a precise order according to the ship-loading plan. Containers terminals may use a grounded or wheeled layout. If the cargo box is placed directly on the ground, it is called a grounded operation. If the box is on a chassis/trailer, it is a wheeled operation.
Master	The officer in charge of the ship. 'Captain' is a courtesy title often given to a master.
Mate's Receipt	An archaic practice. An acknowledgement of cargo receipt signed by a mate of the vessel. The possessor of the mate's receipt is entitled to the bill of lading, in exchange for that receipt.
MBM	1,000 board feet. One MBM equals 2,265 C.M.
MCO	Miscellaneous Charges Order – issued by airlines
MFN	Most Favoured Nation – a tariff term used to grant preferential treatment to a country.
Mishandled baggage	Baggage involuntarily, or inadvertently, separated from passengers or crew. (ICAO Annex 9)
MITI	A frequently used acronym designating Japan's Ministry of Trade and Industry, which has adopted, for some years, a comprehensive economic growth and development strategy, centring on export expansion.
Money laundering	the process by which the illegal source of proceeds is concealed by means of financial transactions or any other means to make it appear legitimate. (WCO)
MT	Metric ton or 1000 kgs
MRTD	Machine Readable Travel Document
Multilateral	An agreement/arrangement among a large number of parties/countries, usually global (eg WTO with 145 Contracting Parties, WCO with 161 member countries)
Mutatis Mutandis	Phrase signifying 'the necessary changes having been made'; 'substituting new terms.'

Glossary of Customs and Trade Terms

N

NAFTA	North American Free Trade Agreement. In June 1991 the United States, Canada and Mexico initiated negotiation of a comprehensive free trade agreement aimed at: eliminating over a
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	mutually agreed upon time period all tariffs on trade between the three countries; reducing impediments to trade in services; removing most restrictions on foreign investment among the signatory countries; ensuring adequate intellectual property protection. The negotiations were concluded in August 1992, and the draft text is structured along the lines of the U.S.-Canada Free Trade Agreement. The Clinton administration negotiated supplemental agreements on labour and environmental issues, and Congress approved the whole package of NAFTA agreements in November 1993. NAFTA went into effect January 1, 1994.
Nairobi Convention	The expression commonly used to refer to the international Convention on mutual administrative assistance for the prevention, investigation and repression of Customs offences adopted by the WCO in Nairobi in 1977. (WCO)
NGO	Non-government organisation(s)
NMCC	National maritime Coordination Centre
non tariff barriers	Barriers to an exporter to a foreign country that are not tariff/tax related and include quarantine restrictions, quota and other restrictions such as labelling. They make the importation of the goods into the country difficult and/or costly.
non-market economy	A national economy in which the government seeks to determine economic activity largely through a mechanism of central planning, as in the former Soviet Union, in contrast to a market economy which depends heavily upon market forces to allocate productive resources. In a 'non-market' economy, production targets, prices, costs, investment allocations, raw materials, labour, international trade and most other economic aggregates are manipulated within a national economic plan drawn up by a central planning authority; hence, the public sector makes the major decisions affecting demand and supply within the national economy.
NPPC	National Passenger Processing Committee. ACS chairs the NPPC, which advises on policy relating to passenger processing. It also coordinates the activities of the nine Commonwealth departments and agencies represented on the NPPC.

Glossary of Customs and Trade Terms

O

OECD	Organization of Economic Cooperation and Development, headquartered in Paris with membership consisting of the world's developed nations.
OEM	Original Equipment Manufacturer
On board	A notion made on a Bill of Lading indicating that the goods have been loaded on a vessel or shipped on the vessel named on the

	B/L.
On deck	A notion made on a Bill of Lading indicating that the goods have been loaded on the deck of the vessel named on the B/L.
OPEC	Organisation of Petroleum Exporting Countries. OPEC oil production and pricing of member that include Algeria, Ecuador, Gabon, Indonesia, Iran, Iraq, Kuwait, Libya, Nigeria, Qatar, Saudi Arabia, United Arab Emirates & Venezuela.
Operational response	This relates to the initiation of an activity, which requires the mobilisation or deployment of resources against a perceived risk or threat. Operations can involve targeted surveillance, search or containment of risk craft, together with searching of persons associated with that craft.
Origin, country of	The country in which the goods have been produced or manufactured, according to the criteria laid down for the purposes of application of the Customs tariff, of quantitative restrictions or of any other measure related to trade. (Annex K, Kyoto Convention)
Origin, declaration of	An appropriate statement as to the origin of the goods made, in connection with their exportation, by the manufacturer, producer, supplier, exporter or other competent person on the commercial invoice or any other document relating to the goods. (WCO)
Origin, rules of	The specific provisions, developed from principles established by national legislation or international agreements ('origin criteria'), applied by a country to determine the origin of goods. (Annex K, Kyoto Convention)
Outsourcing	Purchasing services from outside of the company rather than providing them in-house.

Glossary of Customs and Trade Terms

P

Packing list	Itemised list of commodities with marks & numbers but no cost values indicated.
Packing(s)	All articles and materials used, or to be used, in the state in which they are imported, to pack, protect, stow or separate goods, excluding packing materials such as straw, paper, glasswool, shavings, etc., when imported in bulk. Containers and pallets are also excluded. (WCO)
Pallet	A device on the deck of which a quantity of goods can be assembled to form a unit load for the purpose of transporting it, or of handling or stacking it with the assistance of mechanical appliances. This device is made up of two decks separated by bearers, or of a single deck supported by feet; its overall height

	is reduced to the minimum compatible with handling by fork lift trucks or pallet trucks; it may or may not have a superstructure. (Annex B.3, Istanbul Convention.)
Partial shipments	Under letters of credit, one or more shipments are allowed by the phrase 'partial shipments permitted.'
Particular average	Insurance covering partial loss or damage to goods.
PATCRA	Papua New Guinea-Australia Trade and Commercial Relations Agreement
Perils of the Sea	Insurance covering sea water and heavy weather damage.
Person	both natural and legal persons, unless the context otherwise requires. (Kyoto Convention)
Personal effects	all articles (new or used) which a traveller may reasonably require for his or her personal use during the journey, taking into account all the circumstances of the journey, but excluding any goods imported or exported for commercial purposes. (Annex J, Kyoto Convention)
Phytosanitary Certificate	A certificate issued by the a Government agency (usually Agriculture) to satisfy import regulations of foreign countries indicating that a shipment has been inspected and found free from harmful pests and plant diseases.
Pilferage	Partial loss of the contents of a package through theft.
Pilot (ship's)	A licensed navigational guide with thorough knowledge of a particular section of a waterway whose occupation is to steep ships along a coast or into and out of a harbour. Local pilots board the ship to advise the captain and navigator of local navigation conditions (difficult currents; hidden wrecks, etc.).
Plimsoll Line	A series of horizontal lines, corresponding to the seasons of the year and fresh or saltwater, painted on the outside of a ship marking the level which must remain above the surface of the water for the vessel's stability.
PNR	Passenger Name Record (as used by airlines)
Postal items	Letter-post and parcels, as described in the Acts of the Universal Postal Union currently in force, when carried by or for postal services. (Annex J, Kyoto Convention)
postal parcels	Items called postal parcels within the meaning of the Acts of the Universal Postal Union currently in force. (WCO)
Postal service	a public or private body authorized by the government to provide the international services governed by the Acts of the Universal Postal Union currently in force. (Annex J, Kyoto Convention)
PPB	PPB Global Logistics
Pratique	Lifts temporary quarantine of a vessel; granted pratique by Health Officer.
Precursor	A substance containing ephedrine or pseudoephedrine used in the manufacture of methamphetamine.

Preference	Special advantages extended by importing countries to exports from particular trading partners, usually by admitting their goods at tariff rates below those imposed on imports from other supplying countries.
Preference (or Preferential) duty	A lower duty rate based on the value of the goods dependent on the country of origin.
Prepaid	Freight charges on a B/L or air waybill that are paid at origin.
Prima facie	Latin, 'on first appearance'. When a steamship company issues a clean bill of lading, it acknowledges that the goods were received 'in apparent good order and condition' and this is said by the courts to constitute prima facie evidence of the conditions of the containers; that is, if nothing to the contrary appears, it must be inferred that the cargo was in good condition when received by the carrier.
Pro Forma	A Latin term meaning 'For the sake of form.'
Pro Forma Invoice	An invoice provided by a supplier prior to the shipment of merchandise, informing the buyer of the kinds and quantities of goods to be sent, their value, and specifications (weight, size, etc.).
Pro Rata	A Latin term meaning 'In proportion.'
Prohibited goods	Goods the importation or exportation of which is forbidden by law. (WCO)
Promissory Note	A signed statement containing a written promise to pay a stated sum to specified person at a specified date or on demand.

Glossary of Customs and Trade Terms

Q-R

quota, quantitative	Any pre-set quantity, authorized for importation or exportation of given goods, during a specified period, beyond which no additional quantity of these goods can be imported or exported. (WCO)
quota, tariff	Any pre-set value or quantity, authorized for importation or exportation of given goods, during a specified period, with a reduction of the Customs duties, and beyond which any additional quantity of these goods can be imported or exported by paying normal Customs duties. (WCO)
Reefer	Refrigerated container
Re-exportation	Exportation from a Customs territory of goods previously imported into that territory. (WCO)

Refund	The repayment, in whole or in part, of duties and taxes paid on goods.
Re-importation	Importation into a Customs territory of goods previously exported from that territory. (WCO)
Release	Action by the Customs to permit goods undergoing clearance to be placed at the disposal of the persons concerned. (WCO)
Relief consignments	<ul style="list-style-type: none"> - Goods, including vehicles and other means of transport, foodstuffs, medicaments, clothing, blankets, tents, prefabricated houses, water purifying and water storage items, or other goods of prime necessity, forwarded as aid to those affected by disaster; and - All equipment, vehicles and other means of transport, specially trained animals, provisions, supplies, personal effects and other goods for disaster relief personnel in order to perform their duties and to support them in living and working in the territory of the disaster throughout the duration of their mission. (Annex J, Kyoto Convention)
Remission	The waiver of payment, in whole or in part, of import duties and taxes where payment has not been made. (WCO)
Risk	The chance of something happening that will have an impact on Customs objectives, including potential non-compliance with Customs laws and failure to facilitate trade.
Risk analysis	The systematic use of available information to determine the likelihood and consequence of a risk.
Risk assessment	The systematic determination of risk management priorities by analysing and evaluating identified risks.
Risk Assessment, Operational	An Operational Risk Assessment focuses on the organisation's policies, practices and procedures and reviews previous operational activity (whether the subject of Tactical, Operational or Strategic Intelligence or not). The purpose is to identify from the previous operational activity risk exposures and to recommend risk treatment.
Risk evaluation	The systematic use of available information to determine the acceptability of an identified risk, and to prioritize the importance of those risks that are deemed to be unacceptable.
Risk identification	The identification of events and activities that have the potential to impact on the achievement of Customs objectives. A risk is identified in terms of what can happen and how it can happen.
Risk indicators	Specific criteria which, when combined, serve as a practical tool to select and target potentially high-risk consignments.
Risk management	The systematic application of management procedures and practices that are directed towards the effective management of risk.
Risk profile	A predetermined combination of risk indicators that is used to assist in the identification of high-risk activities, entities or transactions.
risk treatment	A strategy designed to address an identified risk, which may include mitigating, avoiding, accepting or transferring the risk.

Ro/Ro	A shortening of the term, 'Roll On/Roll Off.' A method of ocean cargo service using a vessel with ramps that allows wheeled vehicles to be loaded and discharged without cranes.
Romalpa Clause	The Romalpa clause is a title retention clause. Until payment is made, the seller retains the title to the goods.
Royalty	<p>Royalty is an amount paid or credited as consideration for:</p> <p>(a) The making, use, exercise or vending of an invention or the right to make, use, exercise or vend an invention;</p> <p>(b) The use of, or the right to use:</p> <p>(i) A design or trade mark;</p> <p>(ii) Confidential information; or</p> <p>(iii) Machinery, implements, apparatus or other equipment;</p> <p>(c) The supply of scientific, technical, industrial, commercial or other knowledge or information. May be included in the Customs Value.</p>

Glossary of Customs and Trade Terms

S

Salvage	Rescue of goods from loss at sea or by fire; also, goods so saved, or payment made or due for their rescue.
Samples	Articles which are representative of a particular category of goods already produced or are examples of goods the production of which is contemplated; the term does not include identical articles brought in by the same individual, or sent to a single consignee, in such quantity that, taken as a whole, they no longer constitute samples under ordinary commercial usage. (WCO)
Samples of no commercial value	Articles which are regarded by the Customs to be of negligible value and which are to be used only for soliciting orders for goods of the kind they represent. (WCO)
SARS	Severe Acute Respiratory Syndrome
SDR	See Special Drawing Rights
Seal	A piece of metal or other material used to join together two ends of a fastening in a secure manner. (WCO)
Security	that which ensures to the satisfaction of the Customs that an obligation to the Customs will be fulfilled. Security is described as 'general' when it ensures that the obligations

	arising from several operations will be fulfilled. (Kyoto Convention)
Selectivity	The systematic application of processes and procedures to identify activities, entities or transactions for specific Customs scrutiny.
Ship's bells	Measure time onboard ship. One bell sounds for each half hour. One bell means 12:30, two bells mean 1:00, three bells means 1:30, and so on until 4:00 (eight bells). At 4:30 the cycle begins again with one bell.
Ship's stores	The food, spare parts, medical supplies and other goods carried to meet the daily needs of running a vessel.
Shipper's load & count	A clause used on the bill of lading to exclude the carrier from liability when the cargo is loaded by the shipper.
Short shipment	Missing packages from a consignment, normally indicated on B/L.
Short ton	2000 pounds weight
Shrink wrap	Polyethylene or similar substance heat-treated and shrunk into an envelope around several units, thereby securing them as a single pack for presentation or to secure units on a pallet.
SITC	STANDARD INTERNATIONAL TRADE CLASSIFICATION - A standard numerical code system developed by the United Nations to classify commodities used in international trade.
Skids	Battens, or a series of parallel runners, fitted beneath boxes or packages to raise them clear of the floor to permit easy access of forklift blades or other handling equipment.
Smuggling	Customs offence consisting in the movement of goods across a Customs frontier in any clandestine manner, thereby evading Customs control. (WCO)
SpA	Societa per Azioni. The designation used in Italy for a joint stock company with limited liability for stockholders.
Spare parts	Articles, including engines and propellers, of a repair or replacement nature for incorporation in an aircraft. (ICAO Annex 9)
SPARTECA	South Pacific Regional trade and Economic Co-operation Agreement. A preferential trade agreement with Pacific island member countries.
Special Drawing Rights	Special Drawing Rights (SDRs) - an SDR is a unit of currency established by the IMF and currently worth approximately \$US1
Specific duties and taxes	Duties and taxes which are not calculated on the basis of value. Note: the basis for calculation may be, for example on the gross or net weight, the number of items, the volume, the length, the alcoholic strength by volume. (WCO)
Split shipment	Often a large consignment not sent on one carrier and spread between 2 or more carriers.

STAR	Secure trade in the APEC Region
Stores declaration	<p>Documents providing the particulars concerning stores carried on board the means of transport, to be presented as required by the Customs.</p> <p>Note: The Annex to the Convention on Facilitation of International Maritime Traffic, London, 1965, provides for a Ship's stores declaration (Model Form IMCO FAL Form 3). Usually only the following stores need to be listed in detail in the Ship's stores declaration: narcotics for medical use, tobacco products, beer, spirits, wines. Some countries require some or all of the information to be incorporated in the Ship's cargo declaration.</p> <p>The Annex to the IMCO Convention contains provisions limiting the conditions under which the presentation of Stores declaration can be required, whilst Annex 9 to the Convention on International Civil Aviation, Chicago, 1944, provides for the abolition of such requirement in respect of stores remaining on board an aircraft. Annex A.4. to the <i>Kyoto Convention</i> takes into account the provisions of the above instruments. (WCO)</p>
Stores, ship/aircraft/train	<ul style="list-style-type: none"> - goods intended for consumption by the passengers and the crew on board vessels, aircraft or trains, whether or not sold; or - goods necessary for the operation and maintenance of vessels, aircraft or trains including fuel and lubricants but excluding spare parts and equipment; which are either on board upon arrival or are taken on board during the stay in the Customs territory of vessels, aircraft or trains used, or intended to be used, in international traffic for the transport of persons for remuneration or for the industrial or commercial transport of goods, whether or not for remuneration; or - goods for sale to the passengers and the crew of vessels and aircraft with a view to being landed. (Annex J, Kyoto Convention)
Straddle carrier	Container terminal equipment, which is motorized and runs on rubber tires. It can straddle a single row of containers and is primarily used to move containers around the terminal, but also to transport containers to and from the transtainer and load/unload containers from truck chassis.
Stuffing	Putting cargo into a container.
Subsidy	An economic benefit granted by a government to producers of goods, often to strengthen their competitive position. The subsidy may be direct (a cash grant) or indirect (low-interest export credits guaranteed by a government agency, for example). Under the Uruguay Round accord, countries agreed to make trading rules concerning subsidies more predictable by defining three classes of subsidies: prohibited, actionable and non-actionable. A country can retaliate against a subsidy that is prohibited; it can retaliate against a subsidy that is actionable if it can show injury to a domestic industry or harm to the benefits of a trade agreement. A country cannot retaliate against a non-

	actionable subsidy.
Sufferance wharf	A wharf licensed and attended by Customs authorities.
Supply chain	A logistical management system that integrates the sequence of activities from delivery of raw materials to the manufacturer through to delivery of the finished product to the customer into measurable components. 'Just in Time' is a typical value-added example of supply chain management.
Surcharge	An additional fee to the normal fee.
Surety	A natural or legal person (generally a bank or insurance company) who accepts responsibility in due legal form for the financial consequences of nonfulfilment of another's obligations to the Customs. (WCO)

Glossary of Customs and Trade Terms

T

Tally sheet	Record of incoming and out going cargo being recorded during discharge or loading by a Tally Clerk on a wharf.
Tanker	Ships fitted with tanks to carry liquid cargo such as: crude petroleum and petroleum products; chemicals, Liquefied gasses (LNG and LPG), wine, molasses, and similar product tankers.
Tare	Tare weight is the weight of the packing materials (without the goods). Net weight + tare weight = gross weight.
Target	A particular activity, entity or transaction that is selected for specific Customs scrutiny.
Targeted Operational Response	Is carried out as a result of intelligence, and is supported by an operational response plan.
Tariff	A duty (or tax) levied upon goods transported from one customs area to another either for protective or revenue purposes. Tariffs raise the prices of imported goods, thus making them generally less competitive within the market of the importing country unless the importing country does not produce the items so tariffed. After seven 'Rounds' of GATT trade negotiations that focused heavily on tariff reductions, tariffs are less important measures of protection than they used to be. The term 'tariff' often refers to a comprehensive list or 'schedule' of merchandise with the rate of duty to be paid to the government for importing products listed, whereas the term 'duty' applies only to the rate applicable to an individual tariff item.
Tariff ceiling	Any pre-set value or quantity, authorized for importation or exportation of given goods, during a specified period, with a

	reduction of the normal Customs duties, and beyond which the granting of the said tariff reduction may be suspended until the end of the period in question. (WCO)
Tariff classification of goods	Determination of the tariff subheading in a tariff nomenclature under which particular goods should be classified. (WCO)
Tariff description	Description of an article or product in accordance with the terminology used in the tariff nomenclature. WCO)
Tariff heading (or subheading)	The textual designation in a tariff nomenclature of a single commodity or a single group of related commodities. Note: for ease of reference, each tariff heading (or subheading) is identified by a code number which is used, inter alia, for the purposes of Customs declarations. (WCO)
Tariff item	In certain countries the term 'tariff item' is used instead of 'tariff heading'.
Tariff nomenclature	Any classification and coding system introduced by national administrations or Customs or Economic Unions to designate commodities or groups of related commodities for Customs tariff purposes. (WCO)
Tariff quota	See 'quota, tariff'
Temporary admission	The Customs procedure under which certain goods can be brought into a Customs territory conditionally relieved from payment of import duties and taxes; such goods must be imported for a specific purpose and must be intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use made of the goods. (Annex J, Kyoto Convention)
TEU	See Twenty-foot Equivalent Unit.
Through rate	The total freight rate from the point of origin to final destination.
Tractor	A vehicle usually with 4 or more wheels used to haul trailers/ semi trailers on highways.
Trade free zone	a part of the territory where imported goods are regarded as being outside the Customs territory for the purposes of import duties and taxes.
Trademark	A trademark is a name, symbol, word or some other device used in relation to goods to indicate the source or manufacturer so they will be distinguished from similar items.
Transaction value	Thr price actually paid or payable
Transshipment	The Customs procedure under which goods are transferred under Customs control from the importing means of transport to the exporting means of transport within the area of one Customs office which is the office of both importation and exportation. (Annex E, Kyoto Convention)
Transtainer	A type of crane used in the handling of containers, which is motorized, mounted on rubber tires and can straddle at least

	four railway tracks, some up to six, with a lifting capacity of 35 tons for loading and unloading containers to and from railway cards.
Traveller	(1) any person who temporarily enters the territory of a country in which he or she does not normally reside ('non-resident') or who leaves that territory; and (2) any person who leaves the territory of a country in which he or she normally resides ('departing resident') or who returns to that territory ('returning resident'). (Annex J, Kyoto Convention)
TRIPS	Trade-Related Aspects Of Intellectual Property Rights. Government regulations or administrative procedures--or the lack thereof--which diminish or deny intellectual property protection. Under the Uruguay Round accord of December 1993, GATT member countries agreed to a comprehensive set of international rules and stronger measures at international borders to stop trade in goods that infringe on intellectual property rights. Under the TRIPS agreement, nations are obliged to rewrite national laws to make them conform to internationally agreed norms for the protection of patents, trademarks, copyrights, industrial designs, trade secrets, integrated circuits (semiconductor chip mask works), and geographical indications. It also broadens the areas of protection to include technological areas--such as pharmaceutical products, computer software, and inventions and works arising from new technologies--that are not currently protected in many countries.
Twenty-foot Equivalent Unit	The standard measure used for container carrying capacity in terms of a 8 x 8 x 20 foot container.

Glossary of Customs and Trade Terms

U

ULD	Unit Load Device. (See AULD)
UN/EDIFACT	United Nations EDI for Administration, Commerce and Transport. EDI Standards are developed and supported by the UN for electronic message (data) interchange on an international level.
Unaccompanied baggage	Baggage that is transported as cargo and may or may not be carried on the same aircraft with the person to whom it belongs. (ICAO Annex 9)
Unclaimed baggage	Baggage that arrives at an airport and is not picked up or claimed by a passenger. (ICAO Annex 9)
UNCITRAL	United Nations Commission on International Trade Law
UNCLOS	United Nations Law of the Sea Convention

UNCTAD	United Nations Conference on Trade & Development
UNDCP	United Nations International Drug Control Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
Unidentified baggage.	Baggage at an airport, with or without a baggage tag, which is not picked up by or identified with a passenger. (ICAO Annex 9)
Universal Postal Union (UPU)	the inter-governmental organization founded in 1874 by the Treaty of Bern as the 'General Postal Union' which, in 1878, was renamed the 'Universal Postal Union (UPU)' and which since 1948 has been a specialized agency of the United Nations. (Annex J, Kyoto Convention)
Unlading.	The removal of cargo, mail, baggage or stores from an aircraft after a landing. (ICAO Annex 9)
UNODC	United Nations Office on Drugs and Crime
Urgent consignments	Goods which require rapid <i>clearance</i> as a matter of priority due to: <ul style="list-style-type: none"> - Their nature, - Their being relief consignments; - Their meeting a fully justified urgent need. Note: urgent consignments are dealt with in Annex F.5 to the <i>Kyoto Convention</i> . (WCO)

Glossary of Customs and Trade Terms

V-Z

Valuation	The appraisal of the worth of imported goods by customs officials for the purpose of determining the amount of duty payable in the importing country. The GATT Customs Valuation Code obligates governments that sign it to use the 'transaction value' of imported goods--or the price actually paid or payable for them-- as the principal basis for valuing the goods for customs purposes.
VAT	Value Added Tax. The appraisal of the worth of imported goods by customs officials for the purpose of determining the amount of duty payable in the importing country. The GATT Customs Valuation Code obligates governments that sign it to use the 'transaction value' of imported goods--or the price actually paid or payable for them-- as the principal basis for valuing the goods for customs purposes.
Warehouse	A place for the reception, delivery, consolidation, distribution, and storage of goods/cargo.
Wassenaar Arrangement	The Wassenaar Arrangement (The Wassenaar Arrangement on Export Controls for Conventional Arms and Dual-Use Goods and

	<p>Technologies) is a multilateral export control regime with 41 participating states, including many former Warsaw Pact countries.</p> <p>It is the successor to the Cold war-era Coordinating Committee for Multilateral Export Controls (COCOM), established on July 12, 1996. A Secretariat for administering the agreement is located in Vienna, Austria. Like COCOM, however, it is not a treaty, and therefore has no legally binding aspect to it. The arrangement addresses eight categories of weapons: battle tanks, armored combat vehicles (ACVs), large-caliber artillery, military aircraft/unmanned aerial vehicles, military and attack helicopters, warships, missiles or missile systems, and small arms and light weapons.</p>
Warehouse, bonded	A warehouse authorized by Customs authorities for storage of goods on which payment of duties is deferred until the goods are removed.
Warranty goods	Warranty goods are those that are supplied free of charge to replace defective goods
Warsaw Convention	The Warsaw Convention created uniform rules for liability of international air transport operators.
WCO	World Customs Organisation
Wharfage	Charge assessed by a pier or dock owner against freight handled over the pier or dock or against a steamship company using the pier or dock.
WHO	World Health Organization
WIPO	World Intellectual Property Organisation is situated in Geneva
WTO	World Trade Organisation
Zulu time	Time based on Greenwich Mean Time.