



Customs translator program

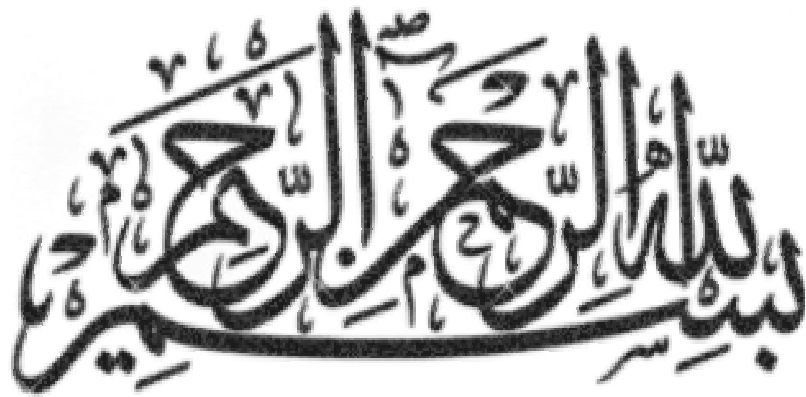
Customs Translation

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Preface

In this book we will have a look over the term customs which is related to taxes and money paid for goods and any things exported or imported from any country to another. Also customs is an authority or agency in a country responsible for collecting and safeguarding customs duties and for controlling the flow of goods including animals, transports, personal effects and hazardous items in and out of a country.

We will have the term according to the knowledge by which the translation process can be conducted through customs and all the things related to it. The translator within the customs careers should have a good knowledge of all the terms related to the field and also the way in which he or she can transfer the ideas and cultures through the process of translation also we will discuss at the beginning of the book some of the information related to the term itself and that because the process of paying customs should be understood well by anybody who will try to conduct a good and meaningful translation.

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In chapter one, we will have an overlook upon the term customs discussing its meaning and methods also the places which are concerned by it.

In chapter two we will begin to have the term in relation to the translation process and that with steps of mentioning the terms and ways of conducting a professional translation.

At the end of each chapter we will have an exercise about the information mentioned in it. These exercises will supply the learner with assessment knowledge by which he or she can make sure that he can conduct a meaningful and professional translation.

My regards and best wishes of luck

The author

Chapter one

Customs definition

One of the little rituals all international travelers go through is customs. To most people, this is just another stop in an airport or a minor inconvenience at a country's borders. But when you go through customs, you are actually taking part in a key component of the global economy.

In this article, we'll find out what customs is for and how it operates. We'll also look at some of the major obstacles customs agents face and the equipment they use to meet those challenges. When you see everything that customs agencies do, it's clear that they are one of the most essential pieces of a nation's government.

Definition

Customs is an authority or agency in a country responsible for collecting and safeguarding customs duties and for controlling the flow of goods including animals, transports, personal effects and hazardous items in and out of a country. Depending on local

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legislation and regulations, the import or export of some goods may be restricted or forbidden, and the customs agency enforces these rules. The customs authority may be different from the immigration authority, which monitors persons who leave or enter the country, checking for appropriate documentation, apprehending people wanted by international arrest warrants, and impeding the entry of others deemed dangerous to the country. In most countries customs are attained through government agreements and international laws.

A customs duty is a tariff or tax on the importation (usually) or exportation (unusually) of goods. In the Kingdom of England, customs duties were typically part of the customary revenue of the king, and therefore did not need parliamentary consent to be levied, unlike excise duty, land tax, or other forms of taxes.

Commercial goods not yet cleared through customs are held in a customs area, often called a bonded store, until processed. All authorized ports are recognized customs area.

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A nation's customs service has many responsibilities. At its most basic level, its purpose is to regulate what comes into and goes out of a country. The foremost element of this regulation is controlling international **trade**. The concept of trade is as old as civilization itself. If my tribe has a huge supply of bananas, and your tribe has a huge supply of fur, we will trade goods so that both our tribes can eat and both can keep warm. In the modern world, international trade is based on money, but it works in pretty much the same way. My country may produce more televisions than the population needs, but not enough cars. In order to have everything the population needs, businesses in my country will **export** TVs (sell them to people in other countries) and **import** cars (buy them from other countries).

Any nation wants its own businesses to do well, so most of the time they prefer their people buy domestic goods over competing foreign goods. But in many cases, goods are available cheaper in another country than in your country, and people naturally want to buy them at the lower price. To tilt the balance in favor of domestic businesses,

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governments impose **tariffs**, also called **duty**, on foreign goods coming into the country.

In addition to encouraging domestic trade, duty also gives the nation a "piece of the action" when somebody buys something produced overseas. Customs agencies are often major sources of revenue for the government. The U.S. Customs Service, for example, brings in more money than any other government office except the Internal Revenue Service. To control specific sorts of trade, a government may impose a higher tariff on certain types of goods (alcohol, for example). Certain countries may join together to work out mutually beneficial trade agreements, enabling businesses in those nations to trade more freely with each other than they can with businesses in other nations. This gives an advantage to nations that a country has a good relationship with.

Customs agencies also monitor what is being exported from a country. For example, most governments strictly regulate what weapons can be exported to other nations. This is simply a common-sense safety measure: It's not a good idea to arm

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enemy nations, so the government has to know who is buying any domestically-produced weaponry. As we'll see later on, customs agencies also pay careful attention to how much money citizens are transporting out of the country.

Duty charges have a huge effect on big businesses, which may import millions of dollars worth of goods every year. To regulate trade on this level, a country's customs agency must keep track of all shipments that come into the nation's ports or cross its borders. They can't check every bit of foreign cargo, of course, so agents pick certain boxes to inspect and certain shipments to scrutinize. In an effort to speed up the process, the U.S. Customs Service is implementing new, computerized systems for processing shipments and charging importers.

While large businesses are the main importers in a country, trade restrictions also apply to the individual traveler.

When you bring home souvenirs from another country, you are actually importing goods. In the United States and many other countries, the customs agency grants each traveler a nominal duty

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exemption to allow them to bring back a reasonable amount of goods without having to pay tariffs. To learn more about these allowances

In most countries, it isn't feasible for the customs agency to check all of the goods that every single traveler is importing, so governments have to depend largely on people's honesty. When you enter a country, you are asked to truthfully report what goods you are importing and make a good faith estimate of their value. They don't put their entire trust in people's good character, of course; customs performs a thorough search of some percentage of all travelers.

Some customs agencies decide which travelers to search based on random chance. You are asked to press a button on a machine that activates a random number generator. Depending on the number that comes up, either a green light comes on and you can pass through or a red light comes on and the agent searches your bags. Other customs agencies decide who to search based solely on intuition. After many years on the job, a customs agent develops a keen eye for people who

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are up to no good. Unlike the police, customs agents are fully authorized to search your luggage, clothes and even your body without any warrant or reason for suspicion. Customs agents often work side-by-side with immigration officials, and in some ports of entry, one inspector may represent both agencies. But at its core, a customs agency is concerned with the things that are coming in and out of a country, rather than the travelers themselves.

In addition to monitoring legal imports, a nation's customs agency also works to keep out illegal or contraband items. In the next section, we'll see why citizens are not allowed to import certain goods and find out what customs agents do to enforce these laws.

In airports, boat ports and other entryways into a country, you may find **duty-free shops**. These stores are special exceptions to a country's customs regulations: They are licensed to import goods into the country without paying duty on them. Since they're not paying duty, they can sell the goods at a lower price, which is a good deal for travelers.

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The duty exemption only applies to the importer, not to the customer. If you are coming home and buy a bottle of wine at the duty-free shop in your own country, you won't have to pay any duty -- you weren't the one who imported the wine. But if you buy the wine at a duty-free shop in the country you were visiting, the standard duty applies when you return home with it. Items purchased in a duty-free shop are treated just like any other goods once they leave the store

Red and Green channels

Customs procedures for arriving passengers at many international airports, and some road crossings, are separated into Red and Green Channels.(2)(3) Passengers with goods to declare (carrying items above the permitted customs limits and/or carrying prohibited items) should go through the Red Channel. Passengers with nothing to declare (carrying goods within the customs limits only and not carrying prohibited items) can go through the Green Channel. Passengers going through the Green Channel are only subject to spot checks and save time. But, if a passenger going through the

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Green Channel is found to have goods above the customs limits on them or carrying prohibited items, they may be prosecuted for making a false declaration to customs, by virtue of having gone through the Green Channel.

Canada and the United States do not officially operate a red and green channel system; however some airports copy this layout.

Airports within the EU also have a Blue Channel. As the EU is a customs union, travelers between EU countries do not have to pay customs duties. VAT and Excise duties may be applicable if the goods are subsequently sold, but these are collected when the goods are sold, not at the border. Passengers arriving from other EU countries should go through the Blue Channel, where they may still be subject to checks for prohibited or restricted goods. In addition, limitations exist on various tobacco and alcohol products being imported from other EU member states and use of the Blue Channel if those limitations are being exceeded would be inappropriate. Luggage tickets for checked in luggage within the EU are green-edged so they may be identified. UK

policy is that entry into a particular Channel constitutes a legal declaration.

Privatization of customs

Customs is an important part of the government involved in one of the three basic functions of a government, namely, administration, maintenance of law, order and justice and collection of revenue. However, in a bid to mitigate corruption, many countries have partly privatized its Customs. This has occurred by way of engagement of Pre-shipment Inspection Agencies who examine the cargo and verify the declared value before importation is effected and the nation Customs is obliged to accept the report of the agency for the purpose of assessment of livable duties and taxes at the port of entry. While engaging a reshipment inspection agency may appear justified in a country with an inexperienced or inadequate Customs establishment, the measure has not really been able to plug the loophole and protect revenue. It has been found that evasion of Customs duty escalated when pre-shipment agencies took over. It has also been alleged that such involvement of such

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agencies has been causing delays in the shipment process. Privatization of Customs has been viewed as a fatal remedy.

we saw that a country's customs agency regulates and monitors the nation's imports. Importing is a funny thing, because for some goods, trade is governed only by the laws of **supply and demand**, while for other goods it is tightly regulated by the government. In most cases, if people really want something from overseas (because they can't get the same thing domestically), somebody will import a supply to meet that demand. If the demand is high, the importer can mark up the price to cover whatever duty applies, the people get what they want, the government gets its share and everybody's happy.

But in some instances, there may be a high demand for something that the government decides should not be brought into the country. The most prevalent example of this is illegal drugs. In the United States, there is a high demand for cocaine, but there is a very small domestic supply. If somebody can import the cocaine from South America, where the supply is

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more plentiful, that person can make a substantial profit. But cocaine is illegal in the United States because the government has deemed it a harmful substance, and the consequences of trying to import it are severe. Regardless, the demand is high enough that people still try to smuggle it in.

In the United States and many other countries, stopping drug smugglers is among the government's top priorities. To this end, customs agencies may employ a fleet of boats, planes and border-patrol cars to keep people from getting drugs into the country without passing through customs. Most countries maintain a number of different border-patrol agencies that work together and separately to regulate who and what comes in and out of the country. In the United States, for example, the U.S. Customs Service, the Drug Enforcement Administration, the Coast Guard and the Service would all have an interest in a group of foreign smugglers sneaking in a boat carrying a shipment of drugs. In apprehending and prosecuting the smugglers, the agencies would all have to work together.

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The United States Customs Service uses advanced, equipped airplanes to patrol the coast from above. The technicians on the plane locate likely smugglers and transmit their location, as well as the location of any customs vehicles, to a central office. From this central office, customs agents work with branch customs offices to coordinate the apprehension of the smugglers.

When they get the signal, customs officers hop in their vehicles and head out to track down the smugglers. When the smugglers are sneaking into the country in an airplane, the customs office deploys a small jet plane and a Blackhawk helicopter. The plane crew locates the smugglers but flies at a distance. The Blackhawk crew then moves into position just behind and below the smugglers' plane. Most of the time, the smugglers can't see a helicopter in this position, so they don't notice that they are being pursued until they touch down and a squad of armed officers fans out around them.

If the smugglers are sneaking into the country by boat, the pursuit can be even more harrowing. Smugglers typically approach the coast at night,

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zipping along in speed boats at 60 or 70 miles per hour (about 100 kph). The U.S. Customs Service has a fleet of its own high-speed boats, and when they spot a smuggler crew they will keep pace until the "bad guys," as they are known to the agents, decides to give up. Once the smugglers have come to a stop, the customs agents board the boat with their guns drawn. When the smugglers surrender, the agents take everyone onboard into custody and collect any contraband as evidence.

Not all smugglers try to circumvent customs entirely. Many will play the odds, hoping customs agents don't search their bags or don't find the illegal goods if they do. Experienced agents have seen it all: drugs hidden in shampoo bottles, speakers, and coolers, taped under a smuggler's clothes or even secured inside the smuggler's body. Customs agencies can't stop this activity entirely, but they can catch enough of the smugglers to deter others. To stop smugglers, agents rely on a combination of their own experience and sophisticated equipment.

At a few airports, customs uses room-sized machines calibrated to look through a person's clothes for any

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mysterious bulges. At the main border crossing between the United States and Mexico, customs agents use an X-ray machine large enough to scan entire cars and trucks. Some agents are also equipped with handheld electro vacuum devices that analyze the particles in the air around a package or piece of luggage. Using these sensitive sniffers, the agents can quickly determine if there are explosives or drugs inside.

Customs agencies also use drug-sniffing and dogs to stop smugglers. These animals go through an intense training process that teaches them to recognize and locate particular odors in exchange for some play time. In airports, customs agents let the dogs sniff out arriving passengers' luggage and sometimes the passengers themselves.

Additionally, agents may take the dogs onboard the plane after the passengers have departed. If a passenger is carrying drugs on his or her body, the dogs might pick up the scent lingering on the seat. The agents then find out who was sitting there and pull the passenger aside for a full body search.

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Drugs are not the only goods that people smuggle across borders; in different countries throughout the world, there are a wide variety of things that are considered contraband. Sometimes people try to import items without even realizing it's against the law. In the next section, we'll look at some of the other types of goods that get stopped at customs.

Summary of basic custom rules

Hong Kong is a free port and generally does not impose duties on imported or exported goods, with the exceptions of liquors, tobacco, methyl alcohol and hydrocarbon oil. Residents leaving the territory with a valid Hong Kong Identity Card for 24 hours or more may import up to 1 liter of alcohol and 19 cigarettes or 15 cigars.

Indonesia

No customs for mailed goods below or equal to US\$50. Customs policy may be different in Bantam free trade zone.

Philippines

Customs prohibits the import or export of PHP10, 000 (approximately USD220) of local currency

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instruments (e.g. Philippine peso banknotes) without the prior authority of the central bank. However, bringing in of USD10, 000 or higher (or its foreign currency equivalent) may be brought in or out but it must be declared in writing.

Theoretically, the import and export of controlled goods needs clearance from the relevant government agencies regulating such goods.

European Union

The basic customs law is harmonized across Europe. This includes customs duties and restrictions. Customs tax from 150 €. In addition, see regulations of each Member State.

Germany

From 22 € is VAT payable. National restrictions especially in weapons and drugs.

Romania

Customs may be very strict, especially for shipped goods (from anywhere outside the EU). Up to 10€ goods/package there are no taxes (it is free). Taxes

may be stiff. There may be an outgoing custom tax too.

Slovakia

Up to 22€ there are no taxes (it is free). From 22€ up to 150€, it is necessary to pay VAT (DPH in Slovak) which is 21%. From 150€ it is necessary to pay VAT and customs. Customs may be from 0 to 10%, the amount depending on the type of imported goods.

Georgia

No customs for mailed goods below or equal to 300GEL (App US\$160) including transportation. See currency exchange rate at National Bank of Georgia Web site: <http://www.nbg.gov.ge/>.

North America

USA

The United States imposes tariffs or customs duties on imports of goods that are among the lowest in the world: 3% on average. The duty is levied at the time of import and is paid by the importer of record. Individuals arriving in the United States may be exempt from duty on a limited amount of purchases, and on goods temporarily imported (such as laptop

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computers) under the ATA Carnet system. Customs duties vary by country of origin and product, with duties ranging from zero to 81% of the value of the goods. Goods from many countries are exempt from duty under various trade agreements. Certain types of goods are exempt from duty regardless of source. Customs rules differ from other import restrictions. Failure to properly comply with customs rules can result in seizure of goods and civil and criminal penalties against involved parties. United States Customs and Border Protection ("CBP") enforces customs rules. All goods entering the United States are subject to inspection by CBP prior to legal entry.

Manning the gate

We looked at some of the ways customs agencies fight the flow of illegal materials across borders. In addition to drugs, customs agencies may watch for weaponry, child pornography, counterfeit merchandise and stolen goods. They also watch for people carrying illegally gained money across borders. Criminals will try to smuggle money from country to country in an effort to **launder** it (deposit or invest it in legitimate forms, concealing its true

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source). In some countries, customs agents are more concerned with people exporting money than importing money. Criminals will take ill-gotten cash to a country with less-vigilant law enforcement, where they can use it freely.

These sorts of illegal materials make up only one category of contraband goods. Customs agents also stop the importation of legal goods that are a threat to the nation's security. In most countries, the importation of fruits, meats, animals and plants is heavily regulated due to the fear of disease or ecological imbalance. While it may seem strange that a piece of fruit is considered a threat to national security, the risk of biological contamination is very real. In the late 1980s, one traveler with one piece of contaminated fruit caused an infestation of Mediterranean fruit flies that destroyed millions of dollars worth of crops in California. Customs agencies test food imports, and if the samples do not meet the governments' standards, the goods are destroyed or turned away from the port. When animals are brought into the country, they may be put in quarantine for long-term observation.

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Some completely harmless items are deemed contraband simply because of the country they come from. If country A is considered to be a national enemy of country B, or has a record of violating international law, country B (and other countries) might institute an **embargo** against that country (a ban on the importation of country A's goods). This cut off potential business for country a and this may persuade its leaders to change their policies. In the United States, the best known example of this sort of sanction is the embargo against Cuban products. There is a high demand for Cuban cigars in the United States, but they are strictly regulated because of the strained relationship between the United States and Cuba. As with drugs, smugglers are eager to sneak in a supply to meet this demand, and are constantly trying to get around customs.

In many countries, the customs agency closely monitors the importing and exporting of cultural artifacts. While a traveler may have purchased the item in good faith, it might have been stolen at an earlier point. Customs agencies have helped to

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restore many priceless artifacts to their rightful owners.

A country's government might also ban importation of items based on ethics and morality. For example, in many countries, you cannot import ivory or other products that come from endangered animals. In 2000, the United States enacted the Dog and Cat Protection Act, banning the importation of any products made from dog and cat fur that was acquired inhumanely. The U.S. Customs Service confiscates all such goods so that U.S. citizens do not inadvertently support this practice.

Without customs agencies, nations would have no control over what comes in and goes out of their country. In order to protect its citizens and businesses, a government has to be vigilant in protecting its borders, not only against armed attack, but also against unwanted imports. As any customs agent will tell you, this is crucial to maintaining the order within the process.

Exercises based on chapter one

1. Explain in brief the definition and meaning of the term customs

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2. Customs are the way in which a country can benefit from its resources Discuss

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3. Translate into Arabic

Forthcoming changes to the car benefit rules

The car benefit charge for a full year is obtained by multiplying the price of the car for tax purposes (in most cases, its list price plus accessories, less capital contributions) by the 'appropriate percentage'. A more detailed guide is available for employees in the HS203 Self Assessment help sheet (PDF 88K) and for employers in booklet 480 (PDF 368K).

This page records changes to the car benefit rules which take effect from 2010-11 onwards. It will be updated as soon as possible after any further announcements are made.

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The car benefit rules have been simplified for 2011-12 onwards.

- there will be three letters to describe cars: E for electric only cars (as before), D for all diesels (previously types D and L) and A for all other types (previously types H, B, C, G and P)
- there will no longer be any reductions for alternative fuels
- the diesel surcharge will apply to all diesels, whenever registered
- the £80,000 limit for the price of a car for car benefit purposes will no longer apply
- the lower threshold (the CO₂ emissions figure which sets the 15 per cent rate) will be reduced from 130g/km to 125g/km
- the lowest appropriate percentage is 0 per cent and applies to cars with CO₂ emissions of zero
- cars with CO₂ emissions of less than 75g/km have an appropriate percentage of 5 per cent
- cars with CO₂ emissions of 76g/km to 120g/km have an appropriate percentage of 10 per cent and thereafter the rate is 15 per cent increasing by 1 per cent for every 5 g/km to the current

Chapter two

An overlook upon one of the customs system

This chapter will introduce an overlook upon one of the customs system around the world which is the US customs system. We will discuss how it works and all of the things related to it and also that will be with a mention to some of the prices and fees required within the system of customs in the United States of America.

How the U.S. Customs Service Works

If you have ever traveled outside or inside the United States, you encountered the U.S. Customs and Border Protection on your way back home. You probably are most familiar with the role of these uniformed men and women in checking that declaration form you filled out on the airplane and examining people's luggage to be sure nothing illegal is tucked inside. You may have also learned more about customs laws -- the hard way! Did you have to give up that fresh apple you brought along in your carry-on bag? Or maybe that new

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medication you brought back because it was available over-the-counter in your destination country (and unavailable without a prescription at home)?

In this edition of How Stuff Works, we'll answer these questions and others designed to help you prepare for your next international trip by explaining how customs works. Since customs laws vary so much from one country to the next, we'll focus on the U.S. Customs and Border Protection and some of the laws that govern what you can and cannot bring back into the U.S. And if you thought that all U.S. customs officers do is stand around at airports or border stations and look through people's bags, you'll be surprised by the far-reaching activities of this government agency, which enforces 600 laws for more than 60 different government agencies and prevents thousands of cases of drug smuggling each year.

The First Congress passed and President George Washington signed into law the Tariff Act of July 4, 1789 on July 31, 1789. This act authorized the collection of duties, or fees, on imported goods. (The

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act was proposed as a measure to raise money for the financially desperate young nation.) Points of entry were determined shortly after, and people -- citizens and visitors -- entering the U.S. began to be accountable for what they brought with them.

For more than a century, U.S. Customs supported virtually the entire government and its infrastructure, according to Customs Service historians. Customs revenues were used to build the City of Washington, D.C., many of the nation's lighthouses and the U.S. military and naval academies, and had, by 1835, reduced the national debt to zero.

The U.S. Customs Service, whose early activities were far-reaching and diverse, spawned other government agencies, including the Bureau of Census, the Department of Veterans Affairs, the U.S. Coast Guard and the National Institute of Standards and Technology.

In March of 2003, the U.S. Customs Service (along with employees from other organizations like the U.S. Border Patrol) became U.S. Customs and Border Protection, an agency of the Department of Homeland Security. Today the U.S. Customs and

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Border Protection agency is responsible for ensuring that all imports and exports are legal and comply with U.S. laws and regulations, and for collecting revenues associated with the enforcement of those laws. (Zachary Mann, a 13-year special agent and spokesman for the U.S. Customs Service, likes to describe the agency as the nation's "oldest law enforcement agency.") The agency also:

- Seizes contraband, including illegal drugs and narcotics, and arrests people engaged in smuggling or other fraudulent behavior with the intent to get around customs laws
- "Processes" people, luggage, cargo and mail
- Protects U.S. business and intellectual property rights by enforcing laws aimed at preventing illegal trade practices
- Protects the "general welfare and security" of the U.S. by enforcing import and export prohibitions and restrictions, including money laundering (more on that later!) and the export of data essential to the production of mass weapons of warfare
- Gathers import and export data for the purpose of compiling international trade statistics

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- Enforces over 400 provisions of law -- many related to quality of life issues, such as pollution and health -- for approximately 40 other agencies

The Customs Service, which describes itself as "the primary enforcement agency protecting the Nation's borders," has extensive air, land and marine resources -- including such state-of-the-art equipment as Blackhawk helicopters and Citation jets -- for enforcing laws, as well as its own intelligence branch. The Customs Service has an extensive canine corps for sniffing out drugs and other illegal substances. (Beagles, which are known for their sensitive sniffers, are especially popular for searching out agricultural products.)

Special agents in the Customs Service Office of Investigations deal with major criminal activities, including money laundering, drug smuggling, child pornography and what are known as "exodus cases." Exodus cases involve the export of arms, weapons systems and other technology that can be used militarily against the U.S., according to Mann.

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Another major area of investigation is commercial fraud. For example, in North and South Carolina, special agents are investigating people who are bringing in textiles illegally from other parts of world in attempts to beat the U.S. visa quota system, Mann says. As an illustration, let's say that a foreign manufacturer of textiles in Asia has a bilateral textile agreement with China and the United States. This bilateral agreement is part of a quota visa program, which says textiles imported into the United States must have a visa against that quota. "Unfortunately, there are unscrupulous importers who purchase textiles from China, ship them to a third country and try to import them into the United States as products of that third country," Mann says. "This undermines the visa quota program and brings goods in that compete directly with our own textile capabilities. Millions and millions of dollars can be at stake here."

Similarly, commercial fraud is being conducted around the import of plain white T-shirts. (These are a hot commodity -- statistics say that the average American consumes 15 T-shirts a year from sporting events, concerts and work.) If T-shirt printers can get

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cheaper shirts brought in and evade duty rates, they can be more competitive.

The Customs Service, which relies increasingly on innovative enforcement and administrative technology, remains the second largest revenue source for the federal government (the Internal Revenue Service is number one), returning \$22.1 billion to the U.S. Treasury in 1999 -- about \$18 for every \$1 the agency received in operational funds from the government, Mann says.

While the work of the U.S. Customs Service covers a broad range of import-export issues, let's look at specific customs issues that affect you when you travel.

What do you need to know before you Travel Abroad?

Before you leave for vacation -- or even before you pack your bags -- you should know about some of the laws that will affect you when you return to the U.S. from a foreign country. First of all, it's a good idea to take only the amount of personal

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medications that you will need during your trip. In order to avoid customs problems, experts say you should leave each medication in its original container so that the drug name, dosage and physician's name are available for checking. Very large amounts of medications may raise "red flags" with Customs officers; if you must carry these, also take along a letter from your doctor and copies of your prescriptions.

Also, when you're packing, take a look at any electronics or expensive camera equipment you might be taking along. If that laptop was made in Asia, you should register your ownership of it (complete with serial number or some other distinguishing mark) before you leave the U.S. (Customs provides special forms, Form 4457, for this purpose and you must show the item you're registering to an official). This certificate can be used on future trips. Without proof of ownership, you could be asked to pay duty on it again when you return home. Other acceptable proofs of ownership include insurance documents, sales receipts and jewelry appraisals.

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Mann, who is based in the Miami Customs office, emphasizes the importance of keeping your bags with you at all times when traveling and of refusing to accept bags or packages from strangers. There are reasons why airline agents ask if you've packed your own bags and kept them with you, and why airport announcements continually remind you that bags left unattended will be confiscated by airport security, he says. "Whether you're traveling outside the United States or inside, you don't want to carry or take someone else's bags or luggage or leave your own bags unattended. When you leave your bag unattended, this allows the opportunity for someone to put drugs inside it," he adds.

For a complete list of what you should know before you travel, check out the U.S. Customs and Border Protection Know before You Go list. (Another important bit of information: If you observe suspicious activity or have information about smuggling or other fraudulent activities, call the Customs Service to report it, 1-800-Be-Alert.)

What Must I Declare?

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It's very important to know what you must declare or reveal on an official U.S. Customs and Border Protection (CBP) Declaration Form before re-entering the country by plane or ship. You may bring foreign currency back into the United States, but if you have more than \$10,000, you must report it to CBP on your Declaration Form. Otherwise, anything that you did not have when you left the country must be declared, including:

- Anything you bought (including from duty-free shops or on a ship or airplane)
- Anything you inherited or received as a gift (you'll have to estimate the fair market price of the gift)
- Anything you brought home for a friend
- Anything you plan to use (or sell) in your business
- Alterations or repairs to anything you took abroad and brought back (for example, tailoring of a suit in Hong Kong)
- Anything you bought (or received as a gift) in America Samoa, Guam, the U.S. Virgin Islands or any Caribbean Basin Economic Recovery Act country (see the list at right) and that is being

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shipped directly to your home (this is different from the usual procedure for mailed items)

All this means that you should save your sales receipts (no matter what language or currency!) in case you're asked to produce them and that you should pack the items you're declaring separately (perhaps in a carry-on bag) in case officials want to see them.

You declare these items by filling out the U.S. Customs form you will receive on the airplane or in the airport before you arrive at the Customs area. The form, which also asks for basic information related to your trip, requires that you list each item in the above list and how much it cost. If you're traveling with your immediate family, personal exemptions may be combined on one form.

What Does Duty-Free Mean?

Your personal, or duty-free, exemption is the total value of the merchandise you're allowed to bring back into the country without paying additional duty. Generally, this allowance is \$400 and carries

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limitations on how much alcohol and tobacco products can be included in this total.

You are eligible for your personal exemption if you meet the following criteria:

Items are for your personal use or use in your home.

You have been out of the country for longer than 48 hours. (Any visit to the U.S. Virgin Islands or Mexico -- no matter how long -- counts. You may be eligible for a \$200 exemption if you've been away for less than 48 hours, but, in this instance, you are not allowed to group your family's exemptions together.)

Items are (physically) with you (Purchases that are being shipped to your home may not be included in your personal exemption, with the exception we mentioned earlier. You can, however, lighten your load by mailing home your dirty clothes, as long as they were made in the United States and haven't been altered. You can claim duty-free status by labeling your package "American Goods Returned.")

You haven't used your exemption, or any part of it, in the past 30 days. (If you've used part of it on a trip, you must wait another 30 days before you are

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eligible for another \$400 exemption. However, you may qualify for a \$200 exemption, with all the same limits on amounts of alcohol and tobacco products applying.)

You have declared all items that you did not have when you left the United States (even if you're wearing them).

Overall, if you're not sure whether something should be declared, Customs officials say that it's better to err on the side of making that declaration. Otherwise, you risk being perceived as trying to pull a fast one on the officials and having the item in question taken away.

Don't be confused by the term "duty-free shops." It doesn't mean that what you buy in duty-free shops won't be subject to duty when you return to the United States -- it will. Merchandise sold in duty-free shops are free of duty and taxes only for the country in which that shop is located. So if your purchases exceed your personal exemption, items you bought in a duty-free shop, whether in the United States or abroad, will be subject to duty.

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Sometimes a duty-free purchase is a good deal; sometimes it's not. Many veteran travelers find perfume, cosmetics and premium liquors -- all of which are subject to duty -- to be good buys in duty-free shops. You might also find items you've never seen, since sometimes products are test-marketed at duty-free shops before they are sent to local stores. Generally, it's a good idea to check out other stores before you make a large purchase in a duty-free shop -- you may find better deals elsewhere.

Basically, you are eligible for a \$400 exemption if you are returning from any country other than a Caribbean Basin country or a U.S. insular possession (U.S. Virgin Islands, Guam, American Samoa). This eligibility applies only to items that you actually have in your possession. Items that you mail home to yourself are duty-free if their value is \$200 or less. Good news if you purchase fine art on your travels: Fine art and antiques that are at least 100 years old may be brought in duty-free. Interestingly, handicrafts and folk art are subject to duty.

Tobacco -- Your \$400 duty-free exemption may include up to 200 cigarettes and up to 100 cigars --

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more than that and you'll have to pay duty on them, even if you haven't gone over your total exemption. (You may also have to pay state or local taxes on tobacco products.)

New federal laws say that you may not bring back cigarettes that you purchased in another country if they were manufactured in the United States for export purposes. That definition includes most cigarettes you would find sold in stores; an exception (a rare one) might be cigarettes someone purchased in the United States, took to another country and tried to sell, Mann says. You'll know the difference because cigarettes made for export purposes don't generally bear the Surgeon General's Warning label or tobacco seal; cigarettes purchased in the U.S. must have these stamps. (Read more about these new laws.)

Tobacco products made in Cuba are prohibited unless you bought them (for \$100 or less and for personal use only) in Cuba on an authorized trip and traveled directly back to the U.S.. (Because of the U.S. embargo of Cuba, all Cuban products are strictly regulated or prohibited.) CBP officials say that

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if you buy or sell any Cuban cigars (no matter where you got them) within the U.S., you're dealing with an illegal substance and are liable for fines and imprisonment. In addition, we are not allowed not bring Cuban cigars purchased in any other country back into the United States.

Alcohol -- You are allowed to bring in one liter (33.8 fluid ounces) of an alcoholic beverage (liquor, beer, wine, etc.) as part of your duty-free exemption if you are 21 (Customs officials say youths returning home from spring break often violate this one) and the beverage is a gift or for your own use. (This allowance is subject to state laws -- check yours out before you leave on your trip. And don't forget, federal laws prohibit the shipping of alcoholic beverages by mail within the U.S...)

If you want to bring back more for your personal use -- unusually large amounts raise red flags about your intentions for the product -- you can. But you will be charged duty and Internal Revenue Service tax. (FYI, the U.S. Customs and Border Protection enforce these laws on behalf of the Bureau of Alcohol, Tobacco and Firearms (ATF). This means they are

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within their rights to decide that these products are being brought in for commercial purposes and to hold the alcohol until you obtain a permit to import it.) Finally, importation of absinthe, a potent green liqueur flavored with European wormwood, or any other liquor or liqueur containing an excess of *Artemisia absinthian* (wormwood) is prohibited.

Firearms -- Under Federal Aviation Agency (FAA) regulations, no U.S. commercial airline allows firearms in its airplane cabins except in the possession of law enforcement officers.

ATF also regulates and restricts firearms and ammunition and approves all import deals involving weapons and ammunition. (These laws are many and complex, so if you're interested, read more on the U.S. Customs and Border Protection Web site.)

Even if you plan to enter another country by car, you'll still need to contact the embassy of your destination country to see if you will be allowed to enter with a firearm. Some don't permit this even if you're only traveling through on the way to your final destination. (While you're at it, it's a good idea to check U.S. State Department Travel Warnings and

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Consular Information to see what's happening in your destination country.)

Prohibited and Restricted Items -- Examples of items that you are forbidden to bring into the U.S. are drug paraphernalia (unless you have medical permission for its use), illegal substances (including medications that are not legal in the U.S. or not sold without a doctor's prescription) and dangerous toys.

Generally, U.S. law forbids us to bring in any goods from countries on which travel restrictions are in place -- Cuba, Iran, Iraq, Libya, North Korea, Serbia and Sudan. (The Office of Foreign Assets Control of the U.S. Treasury Department enforces this ban.) These restrictions allow travelers to bring back informational materials (such as books, tapes, recordings or films) back from all these countries -- with the exception of Iraq. If you have been granted government permission to travel to these countries and would like to bring back some things, you will need a specific license (rarely granted) from the Office of Foreign Assets Control.

Other items are restricted, which means that special permission is required from a federal agency before

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the item may enter the U.S... This list includes the following:

Meat products -- These stringent laws say that fresh, canned or dried meat or meat products may not be brought into the United States from most foreign countries. Since these rules often change, the CBP recommends that you contact the USDA-APHIS Veterinary Services, National Center for Import/Export (NCIE) in Riverdale, Maryland for the latest information on disease outbreaks affecting meat and meat products.

Food products -- Bakery goods and certain cheeses are allowed into the U.S... (Again, check with APHIS, for a complete list of restricted and prohibited food products.) Some imported foods are also subject to requirements of the U.S. Food and Drug Administration (FDA).

Fish, wildlife and products made from them -- These are subject to state laws, import and export restrictions, prohibitions, permits or certificates as well as quarantine requirements. For details, contact the U.S. Fish and Wildlife Service before you leave if you

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plan to bring back any wild birds, land or marine mammals, reptiles, fish, shellfish, mollusks or invertebrates or parts of these (such as feathers, bones or fur) or products made from these parts (such as ivory combs or tortoiseshell boxes). We must be aware of endangered species and products made from these species and must obtain permits from Fish and Wildlife to import them. This list includes any kind of ivory (except from the warthog or unless the ivory product is an antique and can be documented as being at least 100 years old); there are specific laws pertaining to each kind of ivory (from African elephants, Asian elephants, whales, etc.) so make sure you know the law before you consider purchasing ivory in a foreign country. (Contact the U.S. Fish and Wildlife Service at 1-800-358-2104.) These items are dealt with only at certain Customs entry ports; contact Customs for a list.

Fruits and vegetables -- This one is not as easy. Whether you will be allowed to keep a vegetable or piece of fruit will depend on where you got it and where you're going after you arrive in the U.S... (Remember, the Mediterranean fruit fly infestation in the U.S. in the late 1980s? That problem, which cost

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millions of dollars in American crops, began with one traveler who brought home one piece of contaminated fruit, according to CBP officials.) It's just easier not to bring fruits and vegetables back, but if you're interested in learning more, contact APHIS for a copy of Traveler's Tips, which includes a complete list of restrictions and of items for which you must get a government permit.

Plants or plant products -- Every last one of these (seeds, cuttings, plants, etc.) must be declared and brought out for inspection -- no matter how clean or pest-free they may appear. Many require import or export permits and some are completely forbidden.

Drugs and medications -- The FDA forbids the importation (either on your person or by mail) of medications, narcotics or devices that it has not approved for use in the United States or has approved for use only with a doctor's prescription. These include non-traditional treatments for cancer, AIDS, arthritis or other medical conditions. These items will be confiscated even if you acquired them through a foreign doctor's prescription.

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Few of us would be as irresponsible and dishonest as to pick up an item -- however small -- at an archaeological site or museum in a foreign country. However, it's important to know that most countries have laws that protect their cultural property -- items such as art, antiquities and artifacts. These laws include export controls and national ownership of cultural property. Even if you bought a piece from a store in that country, you may be asked to prove that you own it before you can bring it back into the United States. While it's important to have export permits and receipts, these provide no guarantee of ownership.

Although foreign laws may not be enforceable in the U.S., certain U.S. laws, such as the U.S. National Stolen Property Act, may apply. Under this federal law, a person cannot legally own artifacts or art objects that were stolen; no matter how many times the items may have changed hands.

Other Personal Exemptions

The U.S. gives free or reduced duty rates to certain developing countries under a trade agreement

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called the Generalized System of Preferences (GSP). (Check this site for a list of countries and eligible products.) Some products that would otherwise be subject to duty are not, when they come from a GSP country. Similarly, many products of Caribbean and Andean countries are exempt from duty under the Caribbean Basin Initiative and Andean Trade Preference Act. Most Israeli products may also enter the United States duty-free or at reduced duty rates, and the North American Free Trade Agreement (NAFTA) allows U.S. citizens returning from Canada or Mexico to bring in goods (as long as they were grown, manufactured or produced in that country) either duty-free or discounted.)

If you return to the U.S. from a Caribbean Basin country, you will be allowed a \$600 duty-free exemption. If you return directly or indirectly from a U.S. "insular possession" (U.S. Virgin Islands, American Samoa or Guam), you are allowed a \$1,200 duty-free exemption. Although you may include 1,000 cigarettes in your exemption, at least 800 of them must have been acquired in an American property. You may also include five liters of alcoholic beverages in your duty-free exemption, but one of

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them must be a product of the American territory or possession.

If you combine travel to a U.S.-owned locale with a trip to one or more of the Caribbean countries listed above -- this scenario could apply on certain Caribbean cruises -- you would be allowed to bring back \$1,200 in duty-free merchandise, as long as \$600 worth was acquired in the Caribbean country. If you travel to any of the Caribbean Basin countries and to countries where the standard exemption of \$400 applies -- say to Trinidad, Tobago and Venezuela -- your exemption is \$600, \$400 worth of which may come from the non-Caribbean country (Venezuela).

The CBP agent will place the items with the highest rate of duty under your exemption. Then, after subtracting your exemptions and the value of any duty-free items, a flat 10 percent rate of duty will be charged on the next \$1,000 worth of merchandise. Any dollar amount beyond this \$1,000 will be charged at the applicable duty rates.

The flat duty rate may only be used for merchandise that is for your own use or for gifts. (As with your

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personal exemption, you may use the flat-rate provision only once every 30 days.) Special flat rates of duty apply to items made and acquired in Canada or Mexico. The flat rate of duty is reduced to five percent on items purchased in U.S. insular possessions, whether the items accompany you or are shipped.

If you owe duty, you must pay it upon arrival in the U.S... You can pay in cash (no foreign currency), by personal check in the exact amount (drawn on a U.S. bank and made payable to the U.S. Customs and Border Protection), by government check, money order or traveler's check (if it doesn't exceed the duty owed by more than \$50). If you're paying by check, you'll be asked to show identification such as your passport (see How Passports Work) or U.S. driver's license. In some locations, you may pay duty with MasterCard or VISA, but don't count on it -- inquire ahead of time or be prepared to pay by cash or check.

What If you unknowingly Violate Customs Laws?

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Mann raises the old question: "Is ignorance an excuse?" The answer is probably not -- that's why you should play it safe by declaring anything "new" that you bring back with you. "The biggest threats are travelers who are smuggling drugs, animals, money or pirated computer programs," Mann says. "An important issue today is that there are people who can potentially export software programs or microprocessors on their outbound travels and import them on their way back in. You can store a lot of information on a disk and carry a lot of (computer) chips in a carry-on bag. The Customs Service has made enforcing related laws top priority."

Most travelers are "good, honest people," according to Mann. So, for example, if you bought an envelope of fresh spices on the island of Grenada for your mom and shoved it into your purse and forgot to declare it, you'll probably be given a break (although you'll have to give up your spices due to laws aimed at protecting human health from disease and agricultural products from infestation).

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On the other hand, CBP officials aren't nearly so kindly disposed towards people carrying unauthorized firearms or narcotics, and they will certainly detain you. Nobody enjoys being "frisked," but the U.S. Customs and Border Protection has Congressional authority to conduct, as it deems appropriate, bodily searches of anyone entering the United States.

Likewise, nobody wants to be the person who's pulled aside and asked to open his luggage for search. How do Customs agents decide who to pull aside? In some European airports, there are literally "traffic" lights in customs lines -- red means stop and get checked, and green means go on through. However, U.S. CBP agents make these decisions based on a sort of "sixth sense" they've developed after years of observing many, many travelers, according to Mann. This "sixth sense" kicks in when a traveler appears to be hiding something or attempts to make a false declaration statement.

If you are pulled for "secondary examination" (your chances are about 1 in 2,000), you should be treated courteously and respectfully -- if you're not,

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the U.S. CBP says it wants to know about it, Mann says. (The U.S. Customs and Border Protection Web site has posted a Customer Satisfaction Survey conducted with international travelers -- they did pretty well, participants said, although it would be nice to clear customs more quickly. Mann says faster, more convenient (and still lawful) clearance is a priority of the U.S. Customs and Border Protection.)

Exercises based on chapter two

1. Explain in brief the rules that are required to go in and out the United States of America with any kind of goods.

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2. The United States of America has a lot of ports and borders that can bring in a lot of violence and they are aware of that Discuss

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3. Translate into Arabic

How do I pay for taxes and Customs fees?

Some items are subject to duties and/or GST when imported into Canada from the United States. Whether or not duty and tax is applicable is dependant on a variety of factors, including item type, value, and the country where it was manufactured. Sellers have no control over this, and as the rules are quite complex, will most often not be able to tell you whether or not duty will apply to the item they are selling. It is the buyer's responsibility to

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ensure the item can be legally imported into Canada, and, unless arrangements have been made to the contrary in advance, to pay any taxes and duties that might be assessed at the border.

The manner in which duties and taxes are collected varies:

- If your item is shipped by mail, you'll need to pay your letter carrier or the post office before your item will be released to you.
- If your item is shipped by courier, you'll need to pay the courier company directly, or you might be invoiced by a customs broker.
- If your item is shipped by truck, you will be invoiced by a customs broker or by the trucking company directly.
- If your item arrives by courier or truck which has a working relationship with a customs broker, you will typically be invoiced after your item arrives. Otherwise, duties and taxes on your item will be treated as COD by the courier or trucking company.
- Accepted payment methods will vary.

Chapter three

Glossary of international customs terms

Ad Valorem - Literally means According to Value.

It is the primary method by which Customs duties are calculated. An Ad Valorem duty is a duty based on the value of the merchandise. This is in contrast to specific duties which are calculated on the weight, volume or item count and compound duties which are a combination of ad valorem and specific duties.

Antidumping Duty - An additional duty imposed by the United States against specific products from certain countries in order to "offset" the unfair pricing of the imported product. These duties, at least in theory, are not punitive in nature; these duties are imposed at the end of an antidumping duty investigation. An Antidumping investigation is a complex investigation conducted by two U.S. agencies, the International Trade Administration and the International Trade Commission.

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Antidumping Duty Deposit - The deposit collected by the U.S. Customs Service at the time of entry of merchandise subject to an antidumping duty order. The deposit is based on the most recently concluded review. The actual amount to be paid will depend on the results of the administrative review, if any, for the period in question and the actual duties may be higher or lower.

Assists - Something of value provided by an importer to a foreign producer. The value of the assist needs to be added to the transaction value when calculating Customs value. Typical assist include tooling, packaging, and parts.

Compound Duty - A duty which is calculated based on both the value of the goods as well as the weight, volume or number.

Consumer Product Safety Commission - The agency charged with the duty to protect U.S. consumers from dangerous goods, such as toys that present a risk of choking in children under the age of 3. The U.S. Customs Service has the primary

responsibility for enforcing CPSC requirements at the time of entry.

Countervailing Duty - A duty unilaterally imposed by the United States against specific products from certain countries in order to offset improper subsidies provided by the government of that country. It is imposed at the end of a countervailing duty investigation. A CVD investigation is a complex investigation conducted by two U.S. agencies, the International Trade Administration and the International Trade Commission.

Countervailing Duty Deposit - The deposit collected by the U.S. Customs Service at the time of entry of merchandise subject to a countervailing duty order. The deposit is based on the most recently concluded review. The actual amount to be paid will depend on the results of the administrative review, if any, for the period in question and the actual duties may be higher or lower.

Customs Service - A part of the Treasury Department which is charged with the primary responsibility for administering the Customs Laws of

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the United States. Among its key areas of responsibility are the examination of all merchandise which enters the United States and the collection of duty on those entries. The Customs Service administers more than 400 laws for over 40 agencies, including the Fish and Wildlife Service, the Food and Drug Administration, the Federal Trade Commission, and the Consumer Product Safety Commission.

Customs Value - The value assigned to merchandise at the time of entry. It is used as the basis for assessing the amount of duty and taxes owed and for other purposes. It can be calculated in a number of ways, but the preferred method of valuation is transaction value.

Customs house Broker - The licensed individual or company who assists the importer in the import transaction by preparing the import documents and files them with the Customs Service. Brokers are licensed by the U.S. Customs Service.

Department of Commerce - A Cabinet level department which has the responsibility for administering the International Trade Laws. It is also

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charged with the duty to both regulate and assist U.S. exporters. Agencies within the Commerce Department include the International Trade Administration, and the Bureau of Export Administration.

Drawback - A process by which a U.S. exporter can receive a return of duties which were paid upon importation of merchandise at the time of, and by reason of, the export. A number of types of drawback are available including same-condition drawback, substitution drawback and manufacturing drawback.

Entry - Entry has two meanings. The first describes the formal process (i.e. the entry process) by which the documentation necessary for the importation of specific items of merchandise in to the United States is presented to the Customs Service. The second describes a specific document, or more generally, all of the documents needed for entry. The entry papers consist of a number of specific items including a Customs Form 7501 (the Customs Entry) and a commercial invoice, as well as any specific

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additional documents which need to be filed for certain types of merchandise (for example, an origin declaration with certain textile products). Customs is moving toward a paperless system and some of these documents may now be "electronic" in nature.

HTSUS (Harmonized Tariff Schedule of the United States) - The tariff nomenclature presently used by the United States. It is harmonized with the tariff schedules of the major trading nations of the world in that it follows a basic structure and has same basic language. The rates of duty and the specific provisions do, however, vary from country to country.

International Trade Administration - Part of the U.S. Department of Commerce. It serves two roles. On one hand, it is the agency charged with investigating, reviewing and calculating the amounts of countervailing and antidumping duty, and on the other hand it is responsible for helping promote U.S. business in foreign markets. In the latter role it sponsors trade missions and trade fairs outside of the United States.

International Trade Commission - An independent commission which grew out of the Tariff Commission. It has two primary responsibilities: The first is to conduct investigations into various aspects of international trade. These investigations can be informational, such as those requested by Congress to aid in the drafting of legislation, or decisional, such as determining whether a party has been injured in an antidumping duty investigation. A second responsibility is to provide advice to the President on any modifications necessary to keep the HTSUS of the U.S. up-to-date.

Specific Duty - A duty which is calculated based on the volume, weight or item count, as opposed to value. Under the various trade agreements signed by the U.S., this is not a favored method of calculation and is being phased out.

Transaction Value - The normal basis for Customs value. It is the price paid or payable for the merchandise between two unrelated parties, plus certain additions in five categories.

ABI Automated Broker Interface. ABI is the means by which brokers or importers, port authorities, and independent service bureaus transmit entry and release data electronically to the U.S. Customs Service.

ACS Automated Commercial System. ACS, composed of many different modules, is the comprehensive tracking, controlling and processing system of the U.S. Customs Service for commercial information.

AMS Automated Manifest System. A module of ACS through which carriers, port authorities, or service bureaus transmit the cargo declaration portion of the inward foreign manifest electronically to Customs.

Alphanumeric Having only letters, numbers, and spaces.

Amendment Code A numerical code supplied by the carrier, port authority, or service bureau in a manifest amendment format referencing a standard

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explanation for the manifest correction being submitted.

Application Identifier A 2-position code referencing the type of application data in the transaction file and the work to be performed.

Applications Password An up to 6-position alphanumeric code that is designated by the user that permits that user to access the AMS database.

Automated Manifest The cargo declaration portion of the inward foreign manifest transmitted by carriers, port authorities, or service bureaus to U.S. Customs via electronic computer interface.

Bill of Lading A negotiable instrument that allows the carrier to transport a merchandise shipment from a shipper to a consignee.

Bill of Lading Number The alphanumeric code issued by a carrier that references an individual cargo shipment in a manifest.

Bill of Lading Type A 2-position code signifying the class of the bill of lading as regular, master in-bond, or space charter.

Broker or Filer An individual or firm licensed by the U.S. Customs Service to act as an agent for others in the transaction of Customs business.

Cargo Selectivity A module of ACS concerned with the establishment of criteria for the examination and the release of cargo shipments.

Character Having letters, numbers, or special characters such as @, -, \$ and spaces.

Classification The selection of an item number from the Harmonized Tariff Schedule which legally describes the merchandise being imported in order to arrive at the appropriate rate of duty.

Closed Bill of lading a bill which has been posted and requires no further action by Customs.

Closed Manifest A manifest containing closed bills of lading.

Communications Password An up to 8-position alphanumeric code beginning with a letter that permits the user to establish a communications protocol with the U.S. Customs Data Center.

Consignee The person or firm to take final delivery of the merchandise.

Country of Origin The country in which an article is grown, produced, or manufactured.

Create Date/Create Time The date and time AMS accepted a manifest transmission or a manifest amendment transmission.

Disposition Code A 2-position alphanumeric code transmitted in AMS in a status notification message indicating the action that has been taken against the bill.

District The geographic area of the United States under the jurisdiction of a Port Director of Customs.

Entry The Customs documentation that secures the release of merchandise upon importation. An AMS entry package can consist of the Customs Form (CF) 3461, Entry/Immediate Delivery, or CF-3461A; CF-7512, Transportation Entry and Manifest of Goods Subject to Customs Inspection and Permit, or the invoice, citations from tariff, any special release forms and a packing list.

Entry Number a unique 11-position alphanumeric identifier assigned by an entry filer to each entry transaction. The first 3 positions identify the filer. The next 7 positions are the number assigned to the entry by the filer. The last position is a check digit.

Error Code A numeric code in the manifest error (W01) message corresponding to the error explanation.

Foreign Port of Lading The last overseas port in which a cargo shipment is laden on board a vessel for transportation to the U.S.

G.O. General Order. A storage area under the control of Customs where cargo shipments that have not been entered within the layover period are consigned.

HTS Harmonized Tariff Schedule of the United States Annotated. International system of classifying commodities using numerical designations.

Hard Copy Manifest The paper inward foreign manifest prepared by the carrier and filed with Customs.

Hazardous Materials/ Substances or materials deemed by the Secretary of

Substances Transportation to be capable of posing unreasonable risk to health, safety and property when transported in commerce.

Header Record Transaction Control Header (ACR) record signaling the beginning of a transaction file.

Hold Denial of delivery authorization by Customs pending examination or the fulfillment of other government agency requirements.

House Bill Number An alphanumeric identifier that references an individual cargo shipment consolidated under a master bill of lading.

I.E. Immediate Exportation. In-bond movement that retains a foreign cargo shipment within the port of unloading under bond for exportation without duty.

ISO Code International Organization for Standardization (ISO) Country Code. A 2-position alphabetic code representing a valid country of origin.

I.T. Immediate Transportation. In-bond movement transporting a cargo shipment from the port of unloading to the port of destination under bond for entry or disposition.

Importer Number a unique 9- to 11-position alphanumeric code assigned by Customs to identify a person or company that imports merchandise.

In-bond Carrier ID The Internal Revenue Service (IRS) number of the carrier that transports the paperless master in-bond shipment to destination.

In-bond Number The numeric code corresponding to the numeric code on a CF-7512 that identifies a cargo shipment moving under bond.

In-bond Movement The act of transporting a cargo shipment from the port of unloading to another port for entry or disposition under bond.

Issuer Code The Standard Carrier Alpha Code (SCAC) of the issuer of the bill of lading.

Lading The act of loading cargo shipments on board a vessel for transportation to the United States.

Lay order The period of time a cargo shipment may remain on the dock after discharge without an entry before it is consigned to General Order (G.O.) storage.

Lay order Extension A specific period of time granted to an individual shipment to remain on the dock without an entry after the expiration of the lay order.

MIB Master In-bond Movement.

Manifest A written instrument containing a true account of imported cargo. It must contain a list of all packages or separate items of freight including distinguishing marks or numbers.

Manifest Amendment A format that allows a carrier, port authority or service bureau to add or delete bill of lading data or to substitute quantities in a bill.

Manifest Edit A format that allows a carrier, port authority or service bureau to add or delete bill of lading data from the manifest prior to the arrival of the vessel in the port of unloading and prior to any posting against the bill.

Manifest Response Message Transaction Acceptance (W02) or Rejection (W01) Message. A

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response transmitted by the Automated Manifest System (AMS) to the carrier, port authority, or service bureau to indicate that all records have been received.

Master In-bond Movement (MIB) The act of transporting multiple cargo shipments from a Customs port of unloading to a single port of destination under the control of one in-bond document.

Notify Date/Notify Time The date and time that appears in a status notification message informing the carrier, port authority or service bureau when the Automated Manifest System (AMS) transmitted the result of a transaction.

Open Bill of Lading A bill of lading requiring some action taken against it that reflects disposition according to law.

Open Manifest A manifest in which one or more bills of lading require some action that reflects disposition according to law.

PTT Permit to Transfer. The electronic request for authorization for in-port movements of cargo.

Paperless Master In-bond The act of transporting one or more cargo shipments from a Movement Customs port of unloading to a single port of destination under one unique number issued by the carrier and controlled by computer transactions.

Permit to Transfer Request Also referred to as PTT. The electronic request for authorization for in-port movements of cargo.

Place of Pre-receipt The foreign port in which a cargo shipment originates before it is transported to the port of lading.

Port A United States port of call designated to accept and release entries of merchandise, collect duties and enforce the various provisions of Customs laws.

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Port Code The numeric code contained in the Tariff Act that identifies each Customs port. The code listing is maintained by the Bureau of Census and is commonly known as Schedule D.

Port of Unlading The U.S. port of call in which cargo shipments are discharged.

Posting The act of joining coded information to a bill of lading that reflects the action taken against it.

PositionSpaces allotted for the placement of letters, numbers, or characters in a data field.

Record A collection of data elements.

Release of Merchandise The transfer with Customs permission of merchandise from carrier or warehouse proprietor to importer.

SCAC Standard Carrier Alpha Code. The carrier identifier issued by the National Motor Freight Traffic Association (NMFTA) or the Inter modal Association of North America.

Secondary Notify Party The entity designated by the carrier to receive status notifications. Up to two notify parties may be designated on one bill of lading.

Shell Record The result of entry data being submitted in cargo selectivity referencing a bill of lading that has not been transmitted. The Automated Manifest System (AMS) creates a minimal bill of lading shell record and notifies the carrier that the shell bill exists.

Space (Slot) Charter a carrier leasing space on a vessel owned or operated by another carrier.

Status Notification A response message transmitted by the Automated Manifest System (AMS) to carriers, port authorities and service bureaus informing them of the action taken against the bill.

T.E. Transportation and Exportation.
In-bond movement transporting a cargo shipment

from the port of unloading to the port of destination for exportation from the United States.

TIB Temporary importation under bond. A bond to allow a shipment into the United States temporarily for a specific purpose other than consumption.

Trailer Record Transaction Control Trailer (ZCR) Record denoting the end of a transaction file.

Unlading The act of discharging cargo shipments in a U.S. port.

V-Number A unique 11-position alphanumeric identifier, starting with the letter V, generated by a carrier to control a paperless master in-bond movement.

Vessel Code A unique alphanumeric code issued by the Lloyds of London registry that positively identifies a vessel for data processing purposes.

ZCR Record Transaction Control Trailer Record denoting the end of a transaction file.

Exercises based on chapter three

1. Explain in brief the meaning of the following terms

- a. Shell Record
- b. Port Code
- c. Issuer Code
- d. Manifest Edit
- e. Issuer Code

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2. Explain the value of the good understanding of the terms of customs in the process of translation

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3. Translate into Arabic

Importing

Any business that brings goods or services into the UK from another country is involved in importing.

If you intend to import goods you need to give careful consideration to the practicalities, such as how to get the goods into the country, as well as the legal requirements.

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Importing goods and materials can be complex. You need to give some thought to how the different elements of the operation will fit together.

For instance, you'll have to consider:

- drawing up contracts with your overseas suppliers - for which you might have to seek legal advice
- when and how you'll make payments for the goods or materials - bearing in mind that the exchange rate might change after you have placed your order
- transport arrangements and who pays for it, storage, documentation and insurance
- whether the imports will comply with UK legislation and who will make the customs declaration for you
- the trading terms that you'll have in place with your suppliers - which again might require legal advice
- whether you'll be affected by the principle of product liability - meaning that your business is responsible for damage caused by defective products that you have imported

Chapter four

Glossary of international trade terms

ACCEPTANCE:

An agreement to purchase goods at a stated price and under stated terms.

ACCESSION:

The process of becoming a member of the General Agreement on Tariffs and Trade (see GATT).

ACTUAL TOTAL LOSS:

A marine insurance term; a ship is usually considered an actual total loss for insurance purposes when it has been listed as missing

ADB:

Asian Development Bank. ADB was created to foster economic growth and cooperation in the region of Asia and the Far East and to help accelerate economic development for the countries of the region.

AD VALOREM RATE:

An import duty rate determined according to the value (ad valorem) of the commodity entering a country, as opposed to the weight or other basis for calculation. An ad valorem tariff is a tariff calculated as a percentage of the value of the goods when clearing customs.

ADVANCE AGAINST DOCUMENTS:

A loan secured by turning over shipment documents of title to the creditor; an alternative to acceptance financing.

AFDB:

The African Development Bank and Fund. Established to foster economic and social development of the independent African nations and to promote their mutual economic cooperation. AFDB membership is limited to African countries. The African Development Fund (AFDF), a loan facility, directs its loan resources towards social development projects.

AFFREIGHTMENT, CONTRACT OF:

An agreement between a shipping company and an importer or exporter for cargo space on a vessel at a specified time for a specified price. The importer/exporter is liable for payment whether or not the shipment is made at the time agreed upon.

AFTER DATE (A/D):

A payment on a draft or other negotiable instrument due a specified number of days after the date the draft is presented to the payee.

AFTER SIGHT (A/S):

A payment on a draft or other negotiable instrument due upon presentation or demand to the payee.

AIR WAYBILL:

A bill of lading covering both the domestic and international portions of flights to transport goods to a specific destination. The air waybill serves as a non-negotiable receipt for the shipper.

ALL-RISK CLAUSE:

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An insurance clause providing that all loss or damage to goods is insured except that caused by shipper.

AMCHAMS:

American Chambers of Commerce in foreign countries. As affiliates of the U.S. Chamber of Commerce, 84 Atcham's, located in 59 countries, collect and disseminate extensive information on foreign markets. While membership fees are usually required, the small investment can be worth it for the information received.

ANTI-DUMPING DUTY:

A tariff imposed to discourage the under-priced (below foreign country's domestic market) sale of foreign goods in the U.S. market, which might hurt U.S. manufacturers.

APEC:

Asia-Pacific Economic Cooperation. A forum to advance economic cooperation and trade and investment liberalization in the Asia-Pacific region, chaired by Indonesia. In addition to trade

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liberalization, APEC goals include human resource development, growth of small- and medium-sized businesses, and infrastructure development.

ARBITRAGE:

The practice of buying foreign currency, stocks and bonds and other commodities in one country or a number of countries and selling them in another market at a higher price to gain an advantage from the differences in exchange rates.

ARBITRATION CLAUSE:

A clause in a sales contract detailing how any contract disputes will be settled.

ASEAN:

The Association of Southeast Asian Nations, an economic cooperation which includes Thailand, Indonesia, Malaysia, Singapore, Philippines and Brunei. The ASEAN Alliance for Mutual Growth (AMG) is a multilateral initiative to encourage mutually beneficial trade relations between the United States and the ASEAN countries.

BUYER CREDIT:

Term to provide the exporter with prompt payment by the overseas importer, who borrows the necessary funds from the bank. The payment is usually made directly by the importers bank to the exporter.

BANKERS ACCEPTANCE:

A draft drawn on and accepted by the importers bank. Depending on the banks creditworthiness, the acceptance becomes a financial instrument which can be discounted.

BILL OF EXCHANGE:

Also a draft. A written unconditional order for payment from a drawer to a drawee, directing the drawee to pay a specified amount of money in a given currency to the drawer or a named payee at a fixed or determinable future date.

BILL OF LADING:

A document establishing the terms of a contract between a shipper and a transportation company for freight to be moved between specified points for

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a specified charge. Usually prepared by the shipper on forms issued by the carrier, it serves as a document of title, a contract of carriage, and a receipt for goods.

BONDED WAREHOUSE:

A warehouse authorized by customs authorities for storage of goods where payment of duties on the goods is deferred until they are removed from the warehouse.

CARNETS:

Customs documents permitting the holder to carry or send merchandise temporarily into certain foreign countries for trade shows or sales meetings, without paying duties or posting bonds.

CARIBBEAN DEVELOPMENT BANK (CDB):

CDB, founded in 1970, provides financing to foster economic development and integration in the Caribbean. The CDBs members are the governments of Antigua, Bahamas, Barbados, Belize, British Virgin Islands, Canada, Cayman Islands, Colombia, Dominica, Grenada, Guyana, Jamaica, Montserrat,

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St. Kitts-Nevis, St. Lucia, St. Vincent, Trinidad and Tobago, Turks and Caicos Islands, the United Kingdom, and Venezuela. Headquarters are located in Barbados.

CARICOM:

The Caribbean Community and Common Market, founded in 1973. Member countries are Antigua, Bahamas, Barbados, Belize, Dominica, Grenada, Guyana, Jamaica, Montserrat, St. Kitts-Nevis, St. Lucia, St. Vincent, Trinidad and Tobago and Anguilla. Headquarters are in Guyana. Related organizations are the Caribbean Investment Corporation and the Caribbean Monetary Fund.

CASH AGAINST DOCUMENTS (C.A.D.):

A payment method by which title to the goods is given to the buyer when the buyer pays cash to an intermediary acting for the seller, usually a commission house.

CASH IN ADVANCE (C.I.A.):

A payment method for goods in which the buyer pays cash to the seller before shipment of the

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goods. Usually required by the seller when the goods are customized, such as specialized machinery.

CASH WITH ORDER (C.W.O.):

A payment method for goods by which cash is paid at the time of order and the transaction then becomes binding for both the buyer and seller.

CERTIFICATE OF ORIGIN:

A certified document detailing the origin of goods used in foreign commerce. Usually required to qualify for reduced tariffs or duties, specified in the terms of a trade agreement, such as the North American Free Trade Agreement.

CHARTER PARTY:

Renting of an entire vessel or part of its freight space for a specified voyage or stipulated period of time.

C&F NAMED PORT:

Cost and freight. The seller must pay all costs of goods and transportation to the named port; these costs are included in the price quoted. Buyer pays

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risk insurance once the goods are aboard the ship up to overseas inland destination.

C.I.F. NAMED PORT:

Cost, insurance, freight. Same as C&F except seller also provides insurance up to the named destination.

C.I.F. & C.:

Price includes commission as well as C.I.F.

C.I.F. DUTY PAID:

The seller includes in the final price to the buyer, in addition to C.I.F., the estimated U.S. duty.

C.I.F. & E.:

Price quoted includes currency exchange from U.S. dollars to foreign money as well as C.I.F.

CLEAN BILL OF LADING:

A document specifying that the goods were received in apparent good order by the carrier.

COCOM:

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Coordinating Committee on Multilateral Export Controls, a committee of all NATO countries (except Iceland) plus Japan to coordinate and control exports of member countries, especially in high-technology equipment.

COLLECTION:

An exporter draws a bill of exchange on a customer abroad and gives the bill to his/her bank to collect funds. The importer must be willing to pay. The bank charges a fee to collect payment, but is not liable should the importer refuse to release the funds.

COLLECTION PAPERS:

All documents, including bills of lading, invoices and other papers, submitted to a buyer to receive payments for a shipment.

CONDITIONAL FREE:

Merchandise free of duty under certain conditions, if the conditions can be satisfied.

CONFIRMED LETTER OF CREDIT:

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A letter of credit issued by a foreign bank with payment confirmed by a U.S. bank. An exporter who requires a confirmed letter of credit from the buyer is assured payment from the U.S. bank in case the foreign buyer or bank defaults. (See Letter of Credit.)

CONSIGNMENT:

The delivery of merchandise from an exporter to a distributor specifying that the distributor will sell the merchandise and then pay the exporter. The exporter retains title to the goods until the buyer sells them. The buyer (distributor) sells the goods, retains a specified commission, and then pays the exporter.

CONSUL:

A government official residing in a foreign country charged with representing the interests of his country and its nationals.

CONSULAR DECLARATION:

A formal statement describing goods to be shipped, made out to the consul of the country of destination. Approval from the consul must be obtained prior to shipment.

CONSULAR INVOICE:

A document required by some foreign countries showing exact information about the consignor, consignee, value and description of shipment.

CONVENTIONAL TARIFF:

A tariff established in the agreements resulting from tariff negotiations under the GATT (see GATT).

CREDIT RISK INSURANCE:

Insurance which protects the seller against loss due to default on the part of the buyer.

CUSTOMHOUSE BROKERS:

A person or firm, licensed by the U.S. Treasury Department, engaged in clearing goods through U.S. Customs. A brokers duties include preparing the entry form and filing it; advising the importer on duties to be paid; advancing duties and other costs; and arranging for delivery to the brokers client, the trucking firm or other carrier.

CUSTOMS TARIFF:

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Charges imposed by the U.S. government and most other governments on imported and/or exported goods.

DATE DRAFT (D/D):

A draft payable a specified number of days after the date it was issued, regardless of the date of acceptance.

DELIVERED AT FRONTIER:

Term referring to the sellers obligation to supply goods which conform with the contract. At his/her own risk and expense, the seller must deliver the to the buyer at the specified time and the specified frontier. The buyer is responsible for complying with import formalities and payment of duties.

DELIVERY DUTY PAID:

Term referring to the sellers obligation to supply goods according to the terms of the contract. At his/her own risk and expense, the seller must deliver the goods, duty paid, at the specified time and the specified frontier, after complying with all necessary formalities at that frontier.

DEMURRAGE:

Excess time taken to load or unload a vessel. A sum agreed to be paid to the ship owner for the excess time taken for loading or unloading not caused by the vessel operator, but due to the acts of a chartered or shipper. Also refers to imported cargo not picked up within prescribed time.

DESTINATION CONTROL STATEMENT:

One of a number of statements required by the U.S. Government to be displayed on export shipments specifying the authorized destinations for the shipments.

DIRECT EXPORTING:

Sale by an exporter directly to a buyer located in a foreign country.

DISTRIBUTION LICENSE:

A license given to an exporter to replace numerous individual validated licenses when there is continuous shipping of authorized products.

DISTRIBUTOR:

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A foreign agent who sells directly in the foreign market for a U.S. supplier and maintains an inventory of the suppliers products.

DOCUMENTS AGAINST ACCEPTANCE (D/A):

Instructions by a shipper to a bank indicating that documents transferring title to the goods should be given to the buyer only after the buyers signing a time draft. Thus the exporter extends credit to the importer and agrees to accept payment at a named future date.

DOCUMENTS AGAINST PAYMENT (D/P):

Payment for goods without a guaranteed form of payment in which the documents transferring title to the goods are not given to the buyer until he/she has signed a sight draft.

DOCUMENT OF TITLE:

Evidence of entitlement or ownership, such as a carriers negotiable bill of lading, which allows a party to claim title to the goods in question.

DUTY:

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A tax levied by a government on an import, an export or the use and consumption of goods.

DUTY DRAWBACK:

A partial refund of duties paid on importation of goods which are further processed and then re-exported, or exported in same condition as imported.

EMBARGO:

A restriction or prohibition upon exports or imports, for specific products or specific countries.

Embargoes may be ordered by governments due to warfare or are intended for political, economic or sanitary purposes.

ENTRY PAPERS:

Documents which must be filed with U.S. Customs officials describing goods imported, such as the commercial invoice, Ocean Bill of Lading or Carrier Release.

EX MILL (EX WAREHOUSE, EX MINE, EX FACTORY):

Obligates the seller to place a specified quantity of

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goods at a specified price at his warehouse or plant, loaded on trucks, railroad cars or any other specified means of transport. Obligates the buyer to accept the goods in this manner and make all arrangements for transportation.

EXPORT DECLARATION:

A formal statement made to Customs at the exit port declaring full particulars about goods being exported.

EXPORT LICENSE:

A permit required to export certain commodities and certain quantities to certain destinations. The purpose is to control the transfer of technologies such as hardware, software, technical data and services. Lists of goods requiring an export license are listed in the official U.S. government publication The Export Administration Regulations of the Bureau of Export Administration (BXA) of the U.S. Department of Commerce.

EXPORT MANAGEMENT COMPANY (EMC):

A firm that acts as a complete export arm for a companies exporting needs. Usually an EMC will pay

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all expenses and receive compensation in the form of a discount off the U.S. price of the product. An organization which, for a commission, acts as a purchasing agent for either a buyer or seller.

EXPORT QUOTAS:

Restrictions or set objectives on the export of specified goods imposed by the government of the exporting country. Such restraints may be intended to protect domestic producers and consumers from temporary shortages of certain materials or as a means to moderate world prices of specified commodities. Commodity agreements sometimes contain explicit provisions to indicate when export quotas should go into effect among producers.

EXPORT RATE:

A freight rate specially established for application on export traffic and generally lower than the domestic rate.

EXPORT TRADING COMPANY (ETC):

A business that acts as a complete export service house and, in addition, takes title to a companies

exported goods.

EX SHIP:

An international trade term meaning that the seller shall make the goods available to the buyer on board the ship at the destination named in the sales contract. The seller must bear the full cost and risk involved in bringing the goods to the buyer.

EX WORKS:

An international trade term meaning that the seller's only responsibility is to make the goods available at seller's premises. The seller is not responsible for loading the goods on the vehicle provided by the buyer, unless otherwise agreed. The buyer bears the full cost and risk involved in bringing the goods from there to buyer's desired destination. This term thus represents the minimum obligation for the seller.

FACTORING HOUSES:

Types of companies that purchase international accounts receivable at a discount price, usually about two to four percent less than their face value. The fee charged the exporter is offset by the

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immediate availability of payment, plus the reduction in risk for the exporter. (See Forfeiting.)

F.O.B. FREIGHT ALLOWED:

The same as F.O.B. named inland carrier, except the buyer pays the freight charges of the inland carrier and the seller reduces the invoice by that amount.

F.O.B. FREIGHT PREPAID:

The same as F.O.B. named inland carrier, except the seller pays the freight charges of the inland carrier.

F.O.B. NAMED INLAND CARRIER:

Seller must place the goods on the named carrier at the specified inland point and obtain a bill of lading. The buyer pays for the transportation.

F.O.B. NAMED PORT OF EXPORTATION:

Seller is responsible for placing the goods at a named point of exportation at the seller's expense. Some European buyers use this form when they actually mean F.O.B. vessel.

F.O.B. VESSEL:

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Seller is responsible for goods and preparation of export documentation until actually placed aboard the vessel.

FOREIGN-BASED AGENT/DISTRIBUTOR:

An individual or firm serving as the foreign representative of U.S. suppliers, locating buyers for them in the foreign market.

FOREIGN BRANCH OFFICE:

A sales (or other) office maintained in a foreign country and staffed by direct employees of the exporter.

FOREIGN FREIGHT FORWARDER:

A corporation carrying on the business of forwarding who is not a shipper or consignee. The foreign freight forwarder receives compensation from the shipper for preparing documents and arranging various transactions related to the international distribution of goods. Also, a brokerage fee may be paid to the forwarder from steamship lines if the forwarder performs at least two of the following services: (1) coordination of the movement of the cargo to

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shipside; (2) preparation and processing of the Ocean Bill of Lading; (3) preparation and processing of dock receipts or delivery orders; (4) preparation and processing of consular documents or export declarations; and (5) payment of the ocean freight charges on shipments.

FOREIGN SALES AGENT:

An agent residing in a foreign country who acts as a sales representative for your companys products.

FOREIGN TRADE ZONE ENTRY:

A form declaring goods which are brought duty-free into a Foreign Trade Zone for further processing or storage and subsequent exportation and/or consumption.

FORFAITING:

Forfaiting, similar to factoring, is an arrangement under which exporters actually forfeit their rights to future payment in return for immediate cash. The arrangement is commonly used for sales of capital equipment with terms of one-to-five years.

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FREE ALONGSIDE (F.A.S.) (or free alongside steamer):

The seller must deliver the goods to a pier and place them within reach of the ships loading equipment.

The buyer arranges ship space and informs the seller when and where the goods are to be placed.

FREE OF CAPTURE AND SEIZURE (F.C. & S.):

An insurance clause providing that loss is not insured if due to capture, seizure, confiscation and like actions, whether legal or not, or from such acts as piracy, civil war, rebellion and civil strife.

FREE TRADE ZONE:

An area designated by the government of a country to which goods may be imported for processing and subsequent export on duty-free basis.

FREIGHT TO (NAMED DESTINATION):

The seller must pay to forward the goods to the agreed destination by road, rail or inland waterway and is responsible for all risks of the goods until they are delivered to the first carrier.

GATT:

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General Agreement on Tariffs and Trade, now renamed the World Trade Organization. A multilateral treaty adhered to by over 124 nations which provides a set of rules for trade policies and a means for settling disputes among member nations. After eight years of negotiations, the Uruguay Round Agreement of the GATT nations, creating a global trade accord, was voted on by the U.S. Congress in December 1994 and approved for American participation. The pact is expected to lower world tariffs by 40 percent, cut subsidies globally, expand protection for intellectual property, and set rules for investment and trade in services.

GENERAL AVERAGE:

A deliberate loss or damage to goods in the face of a peril, which sacrifice is made for the preservation of the vessel and other goods. The cost of the loss is shared by the owners of all goods on board up to time of peril.

GENERAL LICENSE (EXPORT):

Authorization to export goods or services without specific documentary approval.

GENERAL LICENSE, LIMITED VALUE (GLV):

Authorization to export a limited value amount of a good without specific documentary authorization.

GENERAL ORDER:

A Customs term by which if proper entry has not been made for merchandise within five working days after arrival in a port of entry, the goods are sent to a general order warehouse. All costs are charged to the importer.

GROSS WEIGHT:

Entire weight of goods, packing and container, ready for shipment.

HARD CURRENCY:

A currency expected to remain at stable value or to increase in relation to other currencies; also, a freely convertible currency may be called hard.

HARMONIZED SYSTEM:

The harmonized system (HS) is a classification system

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for goods in international trade that provides a domestic market uniform system of product classification for all major trading countries.

IMPORT:

To bring foreign goods or services into a country.

IMPORT LICENSE:

A license required and issued by some governments authorizing the entry of foreign goods into their countries.

IMPORT QUOTA:

A restricted amount of certain types of goods entering a country, usually maintained through licensing importers, assigning to each a quota, after determining the amount of goods or commodities allowed for that period. The license may also state the country from which the importer is allowed to buy, thus restricting free trade, but many times adopted by governments because of internal pressures from certain industries worried about competition.

INDENT:

A requisition for goods, stating conditions of the sale. Acceptance of an indent by a seller means his agreement to the conditions of the sale.

INDIRECT EXPORTING:

Sale by the exporter to the buyer through an intermediary in the domestic market.

INLAND BILL OF LADING:

A bill of lading used in transporting goods overland to the exporters international carrier, where the ocean bill of lading becomes applicable. Although a through bill of lading can sometimes be used, it is usually necessary to prepare both an inland bill of lading and an ocean bill of lading for export shipment.

INLAND CARRIER:

A transportation line which hauls export or import freight between ports of entry and inland destinations.

INTEGRATED CARRIERS:

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Carriers that have both air and ground fleets. Since they usually handle thousands of small parcels an hour, they have more competitive prices and offer more diverse services than regular carriers.

INTELLECTUAL PROPERTY:

The patents, trademarks, service marks, copyrights and trade secrets of a business are considered intellectual property.

INTER-AMERICAN DEVELOPMENT BANK (IDB):

The Inter-American Development Bank provides resources to finance Latin American development. The IDB also serves as administrator for special funds provided by several member and nonmember countries. The largest of these funds is the U.S. Social Progress Trust Fund.

INTERNATIONAL CHAMBER OF COMMERCE:

Established in Paris in 1919, this is a non-governmental organization serving world business. The ICC has members in 110 countries that include companies, industrial associations, banking bodies and chambers of commerce. The ICC International

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Court of Arbitration was founded in 1923 to settle international business disputes; it is the leading international arbitration institution.

INTERNATIONAL FINANCE CORPORATION (IFC):

A separately organized member of the World Bank group, receiving its funds through stock subscriptions from member countries, revolving loans and earnings. The IFC encourages the flow of capital into private investment in developing countries. It makes loans at commercial interest rates, usually as a lender of last resort when sufficient capital cannot be obtained from other sources on reasonable terms.

IRREVOCABLE LETTER OF CREDIT:

A letter of credit which obligates the issuing bank to pay the exporter provided all the terms and conditions of the letter of credit have been met. None of the terms and conditions may be changed without the consent of all parties to the letter of credit. (See Letter of Credit.)

LAY TIME:

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The time allowed a ship to load or unload. If this number of days is exceeded, demurrage is incurred.

LEGAL WEIGHT:

The weight of the goods plus any immediate wrappings which are sold along with the goods; e.g., the weight of a tin can as well as its contents. (See Net Weight.)

LETTER OF CREDIT (L/C):

A method of payment for goods by which the buyer establishes his/her credit with a local bank, clearly describing the goods to be purchased, the price, the documentation required and a limit for completion of the transaction. Upon receipt of documentation, the bank is either paid by the buyer or takes title to the goods themselves and then transfers funds to the seller. The bank will insist upon exact compliance with the terms of the sale, and will not pay if there are any discrepancies.

LIQUIDATION:

The final determination of the duties due.

MARINE INSURANCE:

Insurance which will compensate the owner of goods transported overseas in the event of loss which cannot be legally recovered from the carrier.

MULTIPLE EXCHANGE RATES:

A number of countries operate systems by which different exchange rates are used for different transactions.

NAFTA:

The North American Free Trade Agreement, the largest free trade area in the world, 340 million people and \$6 trillion in GDP, encompassing Canada, the United States and Mexico. This free trade pact was passed by the U.S. Congress in November 1993 and began implementation in January 1994. NAFTA follows the model of the U.S.-Canada Free Trade Agreement and will lower trade barriers among the three countries over the next 15 years to zero in most categories of goods and services.

NET WEIGHT (ACTUAL NET WEIGHT):

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The weight of the goods without any immediate wrappings; e.g., the weight of the contents of a tin can without the weight of the can. (See Legal Weight.)

NON-TARIFF BARRIERS:

These are factors, other than tariffs, inhibiting international trade, meant to discourage imports. They may include requiring advance deposits in import payments, requiring excessive customs adherence and excessive administrative procedures.

NON-VESSEL OPERATING COMMON CARRIER (NVOCC):

A cargo consolidator of small shipments in ocean trade, generally soliciting business and arranging for or performing containerization functions at the port.

OCEAN BILL OF LADING:

A contract between an exporter and an international carrier for transportation of goods to a specified foreign port. Unlike an inland bill of lading, the ocean bill of lading is a collection document, an instrument of ownership which can be bought, sold

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or traded while the goods are being shipped. There are two types of ocean bills of lading used to transfer ownership:

Straight (non-negotiable): provides for delivery of goods to the person named in the bill of lading. The bill must be marked non-negotiable.

Shippers Order (negotiable): provides for delivery of goods to the person named in the bill of lading or anyone designated.

OCEAN BILL OF LADING (cont.):

The shippers order is used with draft or letter-of-credit shipments and enables the bank involved in the export transaction to take title to the goods if the buyer defaults. The bank does not release title to the goods to the buyer until payment is received. The bank does not release funds to the exporter until conditions of sale have been satisfied.

OPEN ACCOUNT (O/A):

A trade arrangement in which goods are shipped to a foreign buyer without guarantee of payment, with

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30-45 days accounts payable, for example. The buyers integrity must be unquestionable, or the buyer must have a history of payment practices with the seller.

OVERSEAS PRIVATE INVESTMENT CORPORATION

(OPIC):

A wholly owned government corporation designed to promote private U.S. investment in developing countries by providing political risk insurance and some financing, including project financing.

PERFORMANCE BOND GUARANTEE:

If a company is undertaking a contract, it may be asked to give a performance bond for part of the value of the contract. If the customer considers the companys performance under the terms of the contract has been unsatisfactory, payment of the bond can be demanded from the banker guaranteeing the bond. The bond is issued by the bank on behalf of the company, and therefore increases the banks potential exposure to the company.

PIGGYBACK ARRANGEMENT:

An arrangement whereby one company sometimes a smaller one uses the already established distribution channels of another company, which is effective when the two companies wish to sell complementary products.

PORT OF ENTRY:

A port where foreign goods are admitted into the receiving country.

PRIVATE EXPORT FUNDING CORPORATION (PEFCO):

A U.S. company owned by the Export-Import Bank and a number of U.S. commercial banks and industrial corporations. It works with Ex-Im Bank by purchasing foreign buyers medium. PEFCO funds itself by public issues of long-term secured notes, unsecured medium-term obligations, short-term notes sales, and by credit lines from the banks and from Ex-Im Bank.

PRO FORMA INVOICE:

An invoice prepared by an exporter before the

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shipment of merchandise informing the buyer of the kinds of goods to be sent, their value and important specifications such as size, quantity and weight.

QUOTA:

The quantity of goods which may be imported without restriction or additional duties or taxes.

QUOTATION:

An offer to sell goods at a stated price and under stated terms.

SCHEDULE B:

Refers to Schedule B, Statistical Classification of Domestic and Foreign Commodities Exported from the United States.

SHIPPERS EXPORT DECLARATION (SED):

A form required by the U.S. Treasury Department and completed by a shipper showing the value, weight, consignee, destination, etc., of export shipments, as well as Harmonized Schedule B identification number.

SIGHT DRAFT:

A draft payable upon presentation to the drawer. A sight draft is used when the seller wishes to retain control of the shipment, either for credit reasons or for the purpose of title retention. Money will be payable at sight of the completed documents.

STANDARD INDUSTRIAL CLASSIFICATION (SIC):

A standard numerical code system used by the U.S. government to classify goods and services.

STANDARD INTERNATIONAL TRADE CLASSIFICATION:

A standard numerical code system developed by the United Nations and used in international trade to classify commodities, primarily designed for statistical and economic purposes.

STANDBY LETTER OF CREDIT:

A letter of credit issued to cover a particular contingency, such as foreign investors guaranteed payment for commercial paper. (See Letter of Credit.)

STRIKES, RIOTS AND CIVIL COMMOTIONS (S.R.&C.C.):

A term referring to an insurance clause excluding insurance of loss caused by labor disturbances, riots and civil commotion or any person engaged in such actions.

SUE AND LABOR CLAUSE:

A provision in marine insurance obligating the insured to take necessary steps after a loss to prevent further loss and to act in the best interests of the insurer.

TARE WEIGHT:

The weight of packing and containers without the goods to be shipped.

TARIFF:

A tax on goods which a country imports. The rate at which imported goods are taxed. A tariff schedule usually refers to a list or schedule of articles of merchandise with the rate of duty to be paid to the government of importation.

TARIFF QUOTAS:

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Setting a higher tariff rate on imported goods after a specified, controlled quantity of the item has entered the country at the usual tariff rate during a specified period.

THROUGH BILL OF LADING:

A single bill of lading covering both domestic and international passage of an export shipment.

TRANSPORTATION AND EXPORTATION ENTRY:

A form declaring goods entering the United States for the purpose of exportation through a U.S. port. Carriers and any warehouse must be bonded.

UNIFORM CUSTOMS AND PRACTICE:

Standardized code of practice issued by the International Chamber of Commerce in Paris covering Documentary Credits. (See International Chamber of Commerce.)

UNIFORM RULES:

Standardized rules issued by the International Chamber of Commerce in Paris covering collections, Combined Transport Documents, and Contract

Guarantees. (See International Chamber of Commerce.)

URUGUAY ROUND:

The most recent (1989-1994) round of trade talks of the member countries of the General Agreement on Tariffs and Trade (see GATT).

VALIDATED EXPORT LICENSE:

A document issued by the U.S. Government authorizing the export of commodities for which written export authorization is required by law.

VALUE ADDED TAX (VAT):

An indirect tax assessed on the increase in value of a good from raw material stage to final product for consumption. The tax is paid by those who increase the value of the items before they resell them. A system used by the European Community.

WORLD TRADE ORGANIZATION (WTO):

This organization was the former General Agreement on Tariffs and Trade (GATT) and was created and named by the Uruguay Round in 1994.

WAREHOUSE ENTRY:

A form declaring goods imported and placed in a bonded warehouse. Duty payment may not be required until the goods are withdrawn by the importer.

WITHOUT RESERVE:

A shipping term indicating that a shippers agent or representative is empowered to make definitive decisions and adjustments abroad without approval of the group or individual represented.

WORLD BANK:

The World Bank assists the development of member nations by making loans when private capital is not available at reasonable terms to finance productive investments.

Exercises based on chapter four

1. Explain in brief the meaning of the following terms

- ACTUAL TOTAL LOSS
- AFFREIGHTMENT
- ALL-RISK CLAUSE
- AMCHAMS
- COCOM
- COLLECTION PAPERS:

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2. Explain the value of the good understanding of the terms of trade in the process of translation

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3. Translate into Arabic

United States border preclearance

The United States operates border preclearance facilities at a number of ports and airports in foreign countries. They are staffed and operated by U.S.

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Customs and Border Protection officers. Travelers pass through Immigration and Customs, Public Health, and Department of Agriculture inspections before boarding their aircraft, ship or train. US officials state that this process is intended to streamline border procedures, to reduce congestion at ports of entry, and to facilitate travel between the preclearance location and some U.S. airports that may not be equipped to handle international travelers. However, the US and other countries who engage in the practice have been accused of being motivated also by the desire to prevent the arrival of asylum seekers, who are protected under the 1951 Refugee Convention's non-refoulement provisions once they arrive at their destination.

Preclearance exists at most major Canadian airports, providing (in theory) convenience to travelers from those cities to the U.S. Arrangements also exist with some airports in Bermuda, The Bahamas, Aruba and at two airports in Ireland. In Canada, U.S. Border Preclearance is also known by its French name, precontrived. When travelers from a preclearance port arrive in the U.S. they do so as domestic travelers (pre-cleared flights are always subject to

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reinsertion at the discretion of Customs and Border Protection). This is particularly beneficial to those who have an ongoing connection (such as a connecting flight), as there is no risk of border delays causing them to miss their connection. (A corresponding drawback, however, is that a delay in preclearance could cause the passenger to miss the outbound flight.) Air travelers with further connections have their baggage checked through to their destination; without preclearance the baggage would have to be collected prior to customs inspection and then checked-in for the subsequent flight.

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Chapter five

Translated expressions and terms in Arabic

Abundance

A physical or economic condition where the quantity available of a resource exceeds the quantity desired in the absence of a rationing system.

ظرف مادي أو اقتصادي حيث تكون فيه الكمية المتوفرة من مورد معين أكثر
من الكمية المطلوبة في غياب نظام التقنين

Accelerator

The accelerator theory suggests the level of net investment is determined by the rate of change of national income. If national income is growing at an increasing rate then net investment will also grow, but when the rate of growth slows net investment will fall. There will be an interaction between the multiplier and the accelerator that may cause larger fluctuations in the trade cycle.

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نظرية المسارع تشير إلى أن مستوى صافي الاستثمارات يحدد بنسبة تغير الدخل القومي. وإذا ارتفع الدخل القومي بمعدل متزايد عندها ستنمو الاستثمارات الصافية أيضاً ولكن عندما يتباطأ معدل النمو تنخفض قيمة الاستثمارات الصافية. سيكون هناك تفاعل بين المضاعف والمسارع قد يؤدي إلى تقلبات أكبر في الدورة التجارية.

Acceptance Credit

This is a method of payment in international trade. Accepting Houses maintain agents in the chief commercial centres of the world, their business being to make them-selves acquainted with the credit-worthiness of foreign traders. If, for example, the credit standing of an Argentine import merchant is regarded as satisfactory the Accepting House will open an acceptance credit for him in London. A purchase from a British exporter will then be financed by a bill drawn on the Accepting House, and such a bill will be easily discounted in the London money and discount market.

هذه هي طريقة للدفع في التجارة الدولية. تحتفظ المؤسسات المالية لقبول السندات بوكلاء في المراكز التجارية الرئيسية في كافة أنحاء العالم. وتتمثل مهامهم في التعرف على الملاءة الائتمانية للتجار الأجانب. وعلى سبيل المثال

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إذا اعتبر الموقف الائتماني لتاجر استيراد أرجنتيني مرضياً، ستفتح المؤسسة المالية لقبول السندات له اعتماداً لقبول الكمبيالات في لندن. ومن ثم فإن الشراء من مصدر بريطاني سيتم تمويله بموجب كمبيالة مسحوبة على المؤسسة المالية لقبول السندات، ويتم خصم تلك الكمبيالة بسهولة في سوق المال والخصم في لندن.

Administration

Under the WCO glossary of international customs terms this term means 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.

وفقاً لمسرد منظمة الجمارك العالمية الخاص بالعبارات الجمركية العالمية، تعني هذه العبارة الإجراء المتبع بموجب التشريعات الوطنية والتي بموجبها تتمتع الجمارك بصلاحيات لتسوية الجنحة إما بإصدار حكم بشأنها أو بواسطة التوصل إلى تسوية.

Ad-Valorem duties and taxes

Under the WCO glossary of international customs terms this term means any duties and taxes which

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are calculated on the basis of value. Apart from customs duty, VAT is another example of an ad-valorem tax that is used in many countries.

وفقاً لمسرد منظمة الجمارك العالمية الخاص بالعبارات الجمركية العالمية،
تعني هذه العبارة أي رسوم وضرائب تحسب على أساس القيمة. وعدا عن
الرسوم الجمركية تعتبر ضريبة القيمة المضافة مثلاً آخر على الضريبة
المحتسبة طبقاً للقيمة والمستخدم في العديد من الدول.

Agent

A person who buys or sells goods on behalf of a buyer or seller. He participates and undertakes the conclusion of terms and conditions of the contract of sale though at no stage does he have ownership of the goods. For his services, he gets a remuneration which is known as commission, generally expressed as a percentage of the value of the relevant transaction i.e. buying commission which in such circumstances, is not to be added to the VFD although it is paid by the purchaser but selling commission payable by the seller if not already included in the invoice value, has to be added for VFD purposes.

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هو شخص يشتري أو يبيع الضائع نيابة عن مشتري أو بائع. وهو يشارك ويتعهد بإتمام شروط وأحكام عقد البيع رغم أنه لا يمتلك البضاعة في أي مرحلة. ويحصل مقابل خدماته على مكافأة تعرف باسم "العمولة" ويعبر عنها عموماً كنسبة مئوية من قيمة الصفقة المعنية أي عمولة الشراء والتي لا ينبغي إضافتها إلى VFD رغم أنها تدفع من قبل المشتري لكن عمولة البيع المتوجبة الدفع من قبل البائع يجب إضافتها لأغراض VFD إن لم تكن مشمولة في قيمة الفاتورة.

Aircraft General Declaration

Under the WCO glossary of international customs terms this term means a 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.

وفقاً لمسرد منظمة الجمارك العالمية الخاص بالعبارات الجمركية العالمية، تعني هذه العبارة إعلاناً يتوافق مع أحكام الملحق ٩ لاتفاقية الطيران المدني الدولية، شيكاغو ١٩٤٤. ويمثل الإعلان العام المستند الأساسي بشأن

الوصول والمغادرة ويوفر معلومات تتعلق بالطائرة ذاتها ومعلومات موجزة ذات صلة بمسار الرحلة، الطاقم، الركاب والصحة.

Appeal

Under the WCO glossary of international customs terms this term means the act by which a person who is directly affected by a decision or omission of the Customs and who considers them-self to be aggrieved thereby seeks redress before a competent authority.

وفقاً لمسرد منظمة الجمارك العالمية الخاص بالعبارات الجمركية العالمية، تعني هذه العبارة التصرف الذي بموجبه يلجأ شخص ما إلى السلطة المختصة لطلب الإنصاف لكونه تأثر بشكل مباشر بقرار أو تقاعس من طرف الجمارك ويعتبر نفسه متظلماً.

Assessment of duties and taxes

Under the WCO glossary of international customs terms this term means a determination of the amount of duties and taxes payable.

وفقاً لمسرد منظمة الجمارك العالمية الخاص بالعبارات الجمركية العالمية، تعني هذه العبارة تحديد مبلغ الرسوم والضرائب المتوجبة الدفع.

Assets

Things that have earning power or some other value to their owner.

Assets are resources controlled by an entity as a result of past events and from which future economic benefits or service potential are expected to flow to the entity. . Assets provide a means for entities to achieve their objectives. Assets that are used to deliver goods and services in accordance with an entity's objectives but which do not directly generate net cash inflows are often described as embodying "service potential." Assets that are used to generate net cash inflows are often described as embodying "future economic benefits." To encompass all the purposes to which assets may be put, this Standard uses the term "future economic benefits or service potential" to describe the essential characteristic of assets.

هي الأشياء التي تمتلك قوة تحقيق الإيرادات أو قيمة أخرى لمالكها.

الأصول هي موارد تسيطر عليها كينونة ما نتيجة لوقائع ماضية وتوقع

الكينونة أن تتدفق منها مستقبلاً مزايا اقتصادية أو خدمات محتملة.. توفر

الأصول للكينونات وسائل لتحقيق أهدافها. وكذلك فإن الأصول

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المستخدمة لتوفير السلع والخدمات وفقاً لأهداف كينونة معينة ولكنها لا تدر تدفقات نقدية داخلية صافية بشكل مباشر توصف غالباً بأنها تتضمن "إمكانيات خدمة". أما الأصول المستخدمة لتدر تدفقات نقدية داخلية صافية فهي توصف غالباً بأنها تتضمن "مزايا اقتصادية مستقبلية". ولشمول جميع الأغراض التي قد تستخدم الأصول لأجلها، يستخدم هذا المعيار عبارة "مزايا اقتصادية أو إمكانيات خدمة مستقبلية" لوصف السمات الأساسية للأصول.

ATA CONVENTION (Convention ATA)

Under the WCO glossary of international customs terms this term means the expression commonly used to refer to the Customs Convention on the ATA carnet for the temporary admission of goods (ATA Convention) adopted by the Customs Co-operation Council in Brussels in 1961.

وفقاً لمسرد منظمة الجمارك العالمية الخاص بالعبارات الجمركية العالمية، تعني هذه العبارة المصطلح المستخدم بشكل شائع للإشارة إلى الاتفاقية الجمركية بشأن إذن المرور ATA للإدخال المؤقت للبضائع (اتفاقية ATA) التي أقرها مجلس التعاون الجمركي في بروكسل سنة ١٩٦١.

AUDIT-BASED CONTROL

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Under the WCO glossary of international customs terms this term means measures by which the Customs satisfy themselves as to the accuracy and authenticity of declarations through the examination of the relevant books, records, business systems and commercial data held by persons concerned.

وفقاً لمسرد منظمة الجمارك العالمية الخاص بالعبارات الجمركية العالمية، تعني هذه العبارة الإجراءات التي تطمئن بموجبها الجمارك إلى دقة وصحة الإقرارات من خلال فحص السجلات والدفاتر وأنظمة العمل والبيانات التجارية التي يحتفظ بها الأشخاص ذوي العلاقة.

Average Cost

The total cost of production of a commodity incurred by a firm during a period divided by the number of its units of output. When calculating total cost in conditions of either perfect competition or monopoly it is usual to include normal profit. See Cost.

التكلفة الكلية لإنتاج سلعة والتي تتحملها مؤسسة ما خلال فترة زمنية مقسومة على عدد وحدات الإنتاج. وعند حساب التكلفة الكلية في ظروف

المنافسة المثالية أو الاحتكار من المعتاد تضمين الأرباح العادية. انظر التكلفة.

Balance of payments accounts

A record of all the country's trade with the rest of the world. They record all flows of money in and out. These flows might result from the sale of exports (an inflow or credit) or from purchasing imports from overseas (an outflow or debit). They might also arise from other countries investing here (inward investment - a credit), or from local companies investing abroad (a debit). All flows of money are added together and grouped according to their type. The overall account is then called the balance of payments - principally because the total of outflows must be equivalent to the total of inflows. The balance of payments therefore balances.

سجل لتجارة الدولة مع بقية العالم. ويتضمن السجل جميع تدفقات الأموال الداخلية والخارجية. وهذه التدفقات قد تنشأ عن بيع الصادرات (تدفق داخلي أو دائن) عن شراء الواردات من الخارج (تدفق خارجي أو مدين). وقد تنشأ أيضاً عن دول أخرى تستثمر هنا (استثمارات داخلية - دائن). أو عن شركات محلية تستثمر في الخارج (مدين). وتضاف جميع تدفقات الأموال

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معاً وتصنف وفقاً لنوعها. ويسمى الحساب الشامل ميزان المدفوعات - نظراً لأن إجمالي التدفقات الخارجية يجب أن تساوي إجمالي التدفقات الداخلية. وبالتالي يتوازن ميزان المدفوعات.

Bill Of Lading -Trans-Shipment

This type of B/L is slightly different from a standard Bill of Lading in that it names intermediate ports as well as the terminal ports, and usually shows the name of the subsequent vessel that is expected to carry out the next part of the voyage. Normally, the entire overseas freight costs from the original port of export to final destination are collected by the first shipping company, who then passes on an agreed proportion to the next shipping company.

يختلف هذا النوع من بوالص الشحن قليلاً عن بوليصة الشحن العادية من حيث أنها تحدد أسماء موانئ وسيطة إضافة إلى موانئ طرفية. وتوضح عادة اسم السفينة الأخرى "اللاحقة" التي من المتوقع أن تكمل الجزء التالي من الرحلة. وعادة فإن تكاليف الشحن البحري كاملة من ميناء التصدير الأصلي إلى ميناء الوصول يتم تحصيلها من قبل شركة الشحن الأولى، والتي من ثم تدفع حصة متفق عليها إلى شركة الشحن التالية.

Black Money

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In order to evade taxes, some persons falsify their accounts and do not record all transaction in their books of accounts. The money which thus remains unaccounted for and is illegally accumulated (generally by foul means) is called black money. This is very harmful for the economy of the country. Sometimes compensation payments are made out of such black money and are not shown in normal documents.

يقوم بعض الأشخاص بغرض تفادي دفع الضرائب المستحقة عليهم بتزوير حساباتهم وعدم تسجيل جميع المعاملات في دفاتر الحسابات. وهكذا فإن الأموال التي لا تسجل وتتراكم بشكل غير قانوني (وعموماً بواسطة أساليب ملتوية) تسمى الكسب غير المشروع. وهذا الأمر ضار جداً بالاقتصاد الوطني. وفي بعض الأحيان تدفع مكافآت من أموال الكسب غير المشروع ولا تسجل في المستندات العادية.

Boarding and search of means of Transport

Under the WCO glossary of international customs terms this term means the operations under which means of transport are visited by the Customs for:

(a) collection of information from the person responsible for the means of transport and

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examination of commercial, transport or other documents concerning the means of transport, the cargo, stores, crew and passengers; and

(b) Inspection, examination and search of the means of transport.

وفقاً لمسرد منظمة الجمارك العالمية الخاص بالعبارات الجمركية العالمية.

تعني هذه العبارة العمليات التي يقوم بموجبها موظفو الجمارك بالصعود

إلى وسائل النقل للأغراض التالية:

(أ) جمع المعلومات من الشخص المسؤول عن وسائل النقل وفحص

المستندات التجارية أو مستندات النقل أو المستندات الأخرى المتعلقة

بوسائل النقل، البضاعة، الطاقم والركاب؛ و

(ب) معاينة وفحص وتفتيش وسائل النقل

Bond

Under the WCO glossary of international customs terms this term means an undertaking in due legal form, by which a person binds himself to the Customs to do or not to do some specified act.

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وفقاً لمسرد منظمة الجمارك العالمية الخاص بالعبارات الجمركية العالمية،
تعني هذه العبارة تعهداً بصيغة قانونية يلزم شخص ما نفسه أمام
الجمارك بالقيام أو بعدم القيام بتصريف محدد.

Bond or Bonded Warehouse (Licensed Warehouses)

A building approved by the Customs authorities for the storage of imported goods without payment of duties until their removal on payment of duty or for re-export.

بناية تعتمد عليها السلطات الجمركية لتخزين السلع المستوردة بدون دفع
الرسوم لحين إخراجها عند دفع الرسوم أو لإعادة تصديرها

Tips on Financial and Economic texts' translation

Financial or business translation is the translation of such texts that belong to the field of economics and include financial, currency and tax matters .

It is well known that the type of service such as translation of economic texts is highly demanded at banks, auditing and consultation companies, foreign

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organizations, as well as among financiers, professional accountants working on western accounts under the IFRS, GAAP standards .

That is why the quality financial and economic translation should be carried out only by specialists who possess certain background and experience in this field. Translator should be also familiar with economic terms at the same time being capable of understanding their meanings, and be aware of many legal aspects of financial field. Besides, such a specialist should be acquainted with different types of financial documentation forms as well as the rules to produce them .

The fields of economic translation

- Translation of business plans
- Translation of accounting documentation
- Translation of advertisements
- Translation of treaties and similar documentation
- Translation of banking texts
- Translation of financial literature
- Translation of documentation accompanying different products

Exercises based on chapter five

1. Explain in brief the definition and meaning of the term trade

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2. Give a short summary of each of the following trade expression.

- Acceptance Credit
- PIGGYBACK ARRANGEMENT
- INLAND CARRIER
- INDIRECT EXPORTING
- Bond

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Productivity of Indian Industry in many cases is as low as 20 to 30% of comparable industries abroad. Indian exports are restricted in some countries due to our protectionist policies. Smuggling, mafia and have all trades increased to unprecedented levels due to heavy customs duties and restrictions on imports. Government has realized these aspects. Restrictions on imports have been considerably reduced. Rupee has been made freely convertible on current account. Customs duties were lowered to 150% (basic plus auxiliary) in 1991. It was brought to 110% in March 1992, 85% in March 93, 65% in March 94, 50% in March 95 and 42% in March, 1997. (40% basic plus 2% special). The peak rate on non-agricultural goods was brought down to 38.5% in March, 2000 (35% basic plus 10% surcharge). It was brought down to 35% on 1.3.2001, 30% on 1-3-2002, 25% w.e.f. 1-3-2003 and 15% w.e.f. 1-3-2005. It is reduced to 12.5% w.e.f. 1-3-2006 and to 10%.

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الترجمة الجمركية

إعداد

إسلام شحانة يعقوب

مترجم وخبير تربوي