

# GLOSSARY OF INTERNATIONAL CUSTOMS TERMS



WORLD CUSTOMS ORGANIZATION  
ORGANISATION MONDIALE DES DOUANES

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# GLOSSARY OF INTERNATIONAL CUSTOMS TERMS

## A

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>ADMINISTRATIVE SETTLEMENT OF A CUSTOMS OFFENCE</b> (Règlement administratif d'une infraction douanière)</p>	<p>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.</p> <p><i>Note</i> Administrative settlement of a Customs offence is dealt with in Annex H.2 to the Kyoto Convention of 1974 and Specific Annex H, Chapter 1 of the revised Kyoto Convention.</p>
<p><b>AD-VALOREM DUTIES AND TAXES</b> (Droits et taxes ad valorem)</p>	<p>Duties and taxes which are calculated on the basis of value.</p>
<p><b>AIRCRAFT GENERAL DECLARATION</b> (Déclaration générale de l'aéronef)</p>	<p>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.</p>
<p><b>APPEAL</b> (Recours)</p>	<p>The act by which a person who is directly affected by a decision or omission of the Customs and who considers himself to be aggrieved thereby seeks redress before a competent authority.</p> <p><i>Note</i> Appeal in Customs matters is dealt with in Annex H.1. to the Kyoto Convention of 1974 and the General Annex, Chapter 10 of the revised Kyoto Convention.</p>
<p><b>ASSESSMENT OF DUTIES AND TAXES</b> (Liquidation des droits et taxes)</p>	<p>Determination of the amount of duties and taxes payable.</p> <p><i>Note</i> Assessment of duties and taxes is dealt with in the General Annex, Chapter 4 of the revised Kyoto Convention.</p>

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>ATA CARNET</b> (Carnet ATA)</p>	<p>An international Customs document which, issued under the terms of the ATA Convention and the Istanbul Convention, incorporates an internationally valid guarantee and may be used, in lieu of national Customs documents and as security for import duties and taxes, to cover the temporary admission of goods and, where appropriate, the transit of goods. It may be accepted for controlling the temporary exportation and re-importation of goods but, in this case, the international guarantee does not apply.</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. The ATA carnet may not, in principle, be used for the temporary admission of means of transport (See Commentary 2 to Article 1, Annex A of the Istanbul Convention).</li> <li>2. Instead of "import duties and taxes" the ATA Convention uses the term "import duties", giving it the same scope as the Glossary gives to the former expression.</li> </ol>
<p><b>ATA CONVENTION</b> (Convention ATA)</p>	<p>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.</p>
<p><b>AUDIT-BASED CONTROL</b> (Contrôle par audit)</p>	<p>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.</p> <p><i>Note</i></p> <p>Audit-based control is dealt with in the General Annex, Chapter 6 of the revised Kyoto Convention.</p>
<p><b>AUTHORIZED ECONOMIC OPERATOR (AEO)</b> (Opérateur Economique Agréé - OEA)</p>	<p>AEO is a party involved in the international movement of goods in whatever function that has been approved by or on behalf of a national Customs administration as complying with WCO or equivalent supply chain security standards. AEOs may include manufacturers, importers, exporters, brokers, carriers, consolidators, intermediaries, ports, airports, terminal operators, integrated operators, warehouses, distributors and freight forwarders.</p> <p><i>Note</i></p> <ol style="list-style-type: none"> <li>1. Authorized Economic Operator (AEO) is dealt with in the WCO SAFE Frameworks of Standards.</li> </ol>

## B

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>BOARDING AND SEARCH OF MEANS OF TRANSPORT</b> (Contrôle à bord et visite des moyens de transport)</p>	<p>The operations under which means of transport are visited by the Customs for:</p> <p>(a) collection of information from the person responsible for the means of transport and examination of commercial, transport or other documents concerning the means of transport, the cargo, stores, crew and passengers; and</p> <p>(b) inspection, examination and search of the means of transport.</p>
<p><b>BOND</b> (Soumission)</p>	<p>An undertaking in due legal form, by which a person binds himself to the Customs to do or not to do some specified act.</p>

## C

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>CARGO DECLARATION</b> (Déclaration de chargement)</p>	<p>Information submitted prior to or on arrival or departure of a means of transport for commercial use that provides the particulars required by the Customs relating to cargo brought to or removed from the Customs territory.</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. The nature and contents of Cargo declarations may vary from country to country according to the commercial means of transport used. The particulars of the cargo (freight) may include kind, number, marks and numbers of packages, brief description of the goods, gross weight, etc. In some countries, these particulars may be submitted by electronic means.</li> <li>2. Cargo declarations are often referred to as "manifests"; in some countries Aircraft cargo manifests, Ship's manifests or Goods manifests are accepted in place of the Cargo declarations. Cargo declarations are also sometimes referred to as freight declarations.</li> <li>3. The Annex to the Convention on Facilitation of International Maritime Traffic, London, 1965, provides for a Cargo declaration (Model Form IMO FAL Form 2). With regard to air transport, the corresponding declaration is called Cargo manifest (Model Form as on International Civil Aviation, Chicago, 1944)</li> <li>4. Goods declarations may subsequently be presented in respect of the individual consignments covered by the Cargo declarations.</li> <li>5. Cargo declaration is defined in Specific Annex A, Chapters 1 and 2 of the revised Kyoto Convention.</li> </ol>

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<p><b>CARGO MANIFEST</b> (Manifeste de chargement)</p>	<p>A listing of the goods comprising the cargo (freight) carried in a means of transport or in a transport-unit. The Cargo manifest which gives the commercial particulars of the goods, such as transport document numbers, consignors, consignees, marks and numbers, number and kind of packages, descriptions and quantities of the goods, may be used in place of the Cargo declaration.</p> <p><i>Note</i></p> <p>Examples of Cargo manifests are Aircraft cargo manifests, Ship's manifests, Goods manifests and "bordereaux" (road traffic).</p>
<p><b>CARRIER</b> (Transporteur)</p>	<p>The person actually transporting goods or in charge of or responsible for the operation of the means of transport(*).</p> <p>(* ) Annex A.1. to the Kyoto Convention of 1974 and Specific Annex A, Chapter 1 and Specific Annex J, Chapter 4 of the revised Kyoto Convention.</p>
<p><b>CERTIFICATE OF ORIGIN</b> (Certificat d'origine)</p>	<p>A specific form identifying the goods, in which the authority or body empowered to issue it certifies expressly that the goods to which the certificate relates originate in a specific country. This certificate may also include a declaration by the manufacturer, producer, supplier, exporter or other competent person.</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. In this definition the word "country" may include a group of countries, a region or a part of a country.</li> <li>2. Specific forms for certificates of origin have been laid down in Annex D.2. to the Kyoto Convention of 1974 and Specific Annex K, Chapters 2 and 3 of the revised Kyoto Convention and in the framework of preferential arrangements such as the Generalized System of Preferences.</li> </ol>
<p><b>CERTIFIED DECLARATION OF ORIGIN</b> (Déclaration certifiée de l'origine)</p>	<p>A declaration of origin certified by an authority or body empowered to do so (*).</p> <p>(* ) Annex D.2. to the Kyoto Convention of 1974 and Specific Annex K, Chapters 2 and 3 of the revised Kyoto Convention.</p>
<p><b>CLEARANCE</b> (Dédouanement)</p>	<p>The accomplishment of the Customs formalities necessary to allow goods to enter home use, to be exported or to be placed under another Customs procedure(*).</p> <p>(* ) General Annex, Chapter 2 of the revised Kyoto Convention.</p>

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<p><b>CLEARANCE FOR HOME USE</b> (Mise à la consommation)</p>	<p>The Customs procedure which provides that imported goods enter into free circulation in the Customs territory upon the payment of any import duties and taxes chargeable and the accomplishment of all the necessary Customs formalities.</p> <p><i>Note</i></p> <p>Clearance for home use is dealt with in Annex B.1. to the Kyoto Convention of 1974 and Specific Annex B, Chapter 1 of the revised Kyoto Convention.</p>
<p><b>CN22/23</b> (CN22/23)</p>	<p>The special declaration forms for postal items as described in the Acts of the Universal Postal Union currently in force(*).</p> <p>(* ) Specific Annex J, Chapter 2 of the revised Kyoto Convention.</p>
<p><b>COMMERCIAL FRAUD</b> (Fraude commerciale)</p>	<p>Any offence against statutory or regulatory provisions which Customs is responsible for enforcing, committed in order to :</p> <ul style="list-style-type: none"> <li>- evade, or attempt to evade, payment of duties/levies/taxes on movements of commercial goods;</li> </ul> <p>and/or</p> <ul style="list-style-type: none"> <li>- evade, or attempt to evade, any prohibition or restrictions applicable to commercial goods;</li> </ul> <p>and/or</p> <ul style="list-style-type: none"> <li>- receive, or attempt to receive, any repayments, subsidies or other disbursements to which there is no proper entitlement;</li> </ul> <p>and/or</p> <ul style="list-style-type: none"> <li>- obtain, or attempt to obtain, illicit commercial advantage injurious to the principle and practice of legitimate business competition.</li> </ul> <p><i>Note</i></p> <p>A list of commercial fraud case types is included in Chapter II of the CCC Manual on measures to combat commercial fraud.</p>
<p><b>COMPENSATING PRODUCTS</b> (Produits compensateurs)</p>	<p>Products :</p> <ul style="list-style-type: none"> <li>(a) obtained within a country resulting from the manufacturing, processing or repair of the goods for which the use of the inward processing procedure is authorized; or</li> <li>(b) obtained abroad and resulting from the manufacturing, processing or repair of goods for which the use of the outward processing procedure is authorized(*).</li> </ul>

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	<p><i>Note</i></p> <p>In some countries the products obtained from the treatment of imported, exported or domestic goods identical in description, quality and technical characteristics to those temporarily admitted for inward processing or temporarily exported for outward processing, as the case may be, are deemed to be compensating products (setting-off with equivalent goods).</p> <p>(* Annexes E.6. And E.8. to the Kyoto Convention of 1974 and Specific Annex B, Chapter 2 and Specific Annex F, Chapters 1 and 2 of the revised Kyoto Convention.</p>
<p><b>COMPROMISE SETTLEMENT</b> <b>(Transaction)</b></p>	<p>An agreement under which the Customs, being so empowered, consent to waive proceedings in respect of a Customs offence subject to compliance with certain conditions by the person(s) implicated in that offence.</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. Compromise settlement of a Customs offence is dealt with in Annex H.2. to the Kyoto Convention of 1974 and Specific Annex H, Chapter 1 of the revised Kyoto Convention.</li> <li>2. See also "Administrative settlement of a Customs offence".</li> </ol>
<p><b>CONTAINER</b> (Conteneur)</p>	<p>An article of transport equipment (lift-van, movable tank or other similar structure) :</p> <ol style="list-style-type: none"> <li>(i) fully or partially enclosed to constitute a compartment intended for containing goods,</li> <li>(ii) of a permanent character and accordingly strong enough to be suitable for repeated use,</li> <li>(iii) specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading,</li> <li>(iv) designed for ready handling, particularly when being transferred from one mode of transport to another,</li> <li>(v) designed to be easy to fill and to empty, and</li> <li>(vi) having an internal volume of one cubic metre or more.</li> </ol> <p>"Container" shall include the accessories and equipment of the container, appropriate for the type concerned, provided that such accessories and equipment are carried with the container. The term "container" shall not include vehicles, accessories or spare parts of vehicles, or packaging or pallets. "Demountable bodies" shall be regarded as containers.</p>

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	<p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. Temporary admission facilities for containers are dealt with in the Istanbul Convention (Annex B.3.) and in the Customs Convention on Containers, 1972. The latter Convention also stipulates the conditions for the acceptance of containers for international transport under Customs seal.</li> <li>2. The Customs Convention on the international transport of goods under cover of TIR carnets, 1975, also deals with the use of containers in international Customs transit.</li> </ol>
<p><b>CONTAINER CONVENTION</b> (Convention sur les conteneurs)</p>	<p>The expression commonly used to refer to the Customs Convention on Containers, concluded in Geneva in 1972 under the auspices of the United Nations and administered by the Customs Co-operation Council.</p>
<p><b>CORRESPONDING ISSUING ASSOCIATION</b> (Association émettrice correspondante)</p>	<p>An issuing association established in another Contracting Party and affiliated to the same guaranteeing chain.</p> <p><i>Note</i> This term is defined in Annex A to the Istanbul Convention.</p>
<p><b>COUNTRY OF ORIGIN OF GOODS</b> (Pays d'origine des marchandises)</p>	<p>Country in which the goods have been produced or manufactured, according to the criteria laid down for the purposes of application of the Customs tariff, of quantitative restrictions or of any other measure related to trade (*).</p> <p><i>Note</i> In this definition the word "country" may include a group of countries, a region or a part of a country.</p> <p>(*) Annex. D.1. to the Kyoto Convention of 1974 and Specific Annex K, Chapter 1 of the revised Kyoto Convention.</p>
<p><b>CPD CARNET</b> (Carnet CPD)</p>	<p>An international Customs document which incorporates an internationally valid guarantee and may be used, in lieu of national Customs documents and as security for import duties and taxes, to cover the temporary admission of means of transport and, where appropriate, the transit of means of transport. It may be accepted for controlling the temporary exportation and re-importation of means of transport but, in this case, the international guarantee does not apply.</p> <p><i>Note</i> The CPD (Carnet de Passage en Douane) carnet is issued under the terms of the Istanbul Convention, the Customs Convention on the temporary importation of private road vehicles, the Customs Convention on the temporary importation of commercial road vehicles and the Customs Convention on the temporary importation for private use of aircraft and pleasure boats.</p>

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<p><b>CREW'S EFFECTS</b> (Effets de l'équipage)</p>	<p>Items in everyday use and any other articles belonging to the crew, carried on board a means of transport, and which may be required to be declared to Customs.</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. The Annex to the Convention on Facilitation of International Maritime Traffic, London, 1965, provides for a Crew's effects declaration (Model Form IMO FAL Form 4).</li> <li>2. The declaration required by the Customs may be oral or in written form.</li> </ol>
<p><b>CUSTOMS</b> (Douane)</p>	<p>The Government Service which is responsible for the administration of Customs law and the collection of duties and taxes and which also has the responsibility for the application of other laws and regulations relating to the importation, exportation, movement or storage of goods(*).</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. This term is also used when referring to any part of the Customs Service or its main or subsidiary offices.</li> <li>2. This term is also used adjectivally in connection with officials of the Customs, duties and taxes or control on goods, or any other matter within the purview of the Customs (Customs officer, Customs duties, Customs office, Customs declaration).</li> </ol> <p>(* ) General Annex, Chapter 2 of the revised Kyoto Convention.</p>
<p><b>CUSTOMS APPROVED ROUTE</b> (Route légale douanière)</p>	<p>Any road, railway, waterway, airway and any other route (pipeline, etc.), which must be used for the importation, Customs transit and exportation of goods.</p>
<p><b>CUSTOMS CLEARING AGENT</b> (Agent en douane)</p>	<p>A person who carries on the business of arranging for the Customs clearance of goods and who deals directly with the Customs for and on behalf of another person (*).</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. Examples of Customs clearing agents are Customs agents, Customs brokers and freight forwarders.</li> <li>2. Some countries require that Customs clearing agents or Customs brokers be approved or licensed by the Customs.</li> <li>3. See also the term "Third party".</li> </ol> <p>(* ) Annex G.2. to the Kyoto Convention of 1974.</p>

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<p><b>CUSTOMS CONTROL</b> (Contrôle de la douane)</p>	<p>Measures applied by the Customs to ensure compliance with Customs law(*).</p> <p><i>Note</i></p> <p>The measures may be general, e.g., in relation to all goods entering the Customs territory, or may be specifically related to, e.g.:</p> <p>(a) the location of the goods;</p> <p>(b) the nature of the goods (liable to a high rate of duty, etc.);</p> <p>(c) the Customs procedure applied to the goods (Customs transit, etc.).</p> <p>(* ) General Annex, Chapters 2 and 6 of the revised Kyoto Convention.</p>
<p><b>CUSTOMS DECLARATION</b> (Déclaration en douane)</p>	<p>Any statement or action, in any form prescribed or accepted by the Customs, giving information or particulars required by the Customs.</p> <p><i>Notes</i></p> <p>1. This term includes declarations made through electronic means.</p> <p>2. This term also covers action required on the part of passengers under the dual-channel (red/green) system.</p>
<p><b>CUSTOMS DUTIES</b> (Droits de douane)</p>	<p>Duties laid down in the Customs tariff to which goods are liable on entering or leaving the Customs territory (*).</p> <p>(* ) General Annex, Chapters 2 and 4 of the revised Kyoto Convention.</p>
<p><b>CUSTOMS ENFORCEMENT NETWORK (CEN)</b> (Réseau douanier de lutte contre la fraude (CEN))</p>	<p>The global web-based, automated Customs enforcement system developed by the World Customs Organization (WCO) for gathering non nominal data and information which also acts as a central depository for enforcement-related information at global level.</p>
<p><b>CUSTOMS ENFORCEMENT NETWORK COMMUNICATION (CEN Comm)</b> (Outil de communication du Réseau douanier de lutte contre la fraude (CEN Comm))</p>	<p>A web-based, automated communication tool developed by the World Customs Organization (WCO) to enable law enforcement agencies and other parties to exchange and disseminate information securely within a Closed User Group.</p>

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<p><b>CUSTOMS FORMALITIES</b> (Formalités douanières)</p>	<p>All the operations which must be carried out by the persons concerned and by the Customs in order to comply with the Customs law (*).</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. These formalities may include those relating to phytosanitary, veterinary, immigration, currency and licensing regulations.</li> <li>2. The Customs formalities in connection with various Customs procedures and practices are dealt with in the Kyoto Convention.</li> </ol> <p>(* ) General Annex, Chapter 2 of the revised Kyoto Convention.</p>
<p><b>CUSTOMS FRAUD</b> (Fraude douanière)</p>	<p>Any act by which a person deceives, or attempts to deceive, the Customs and thus evades, or attempts to evade, wholly or partly, the payment of duties and taxes or the application of prohibitions or restrictions laid down by Customs law or obtains, or attempts to obtain, any advantage contrary to Customs law, thereby committing a Customs offence (*).</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. In some countries, deceiving Customs constitutes Customs fraud only when it is intentional.</li> <li>2. Deceit through an act of omission may or may not be regarded as Customs fraud.</li> <li>3. In some countries or Customs territories, certain offences against statutory and regulatory provisions enforced or administered by Customs administrations on behalf of other government agencies are not considered as Customs fraud.</li> </ol> <p>(* ) Nairobi Convention.</p>
<p><b>CUSTOMS FRONTIER</b> (Frontière douanière)</p>	<p>The boundary of a Customs territory.</p>
<p><b>CUSTOMS LAW</b> (Législation douanière)</p>	<p>The statutory and regulatory provisions relating to the importation, exportation, movement or storage of goods, the administration and enforcement of which are specifically charged to the Customs, and any regulations made by the Customs under their statutory powers(*).</p> <p><i>Note</i></p> <p>Customs law generally includes provisions concerning:</p> <ul style="list-style-type: none"> <li>- the functions, powers and responsibilities of the Customs, as well as the rights and obligations of the persons concerned,</li> <li>- the various Customs procedures, together with the conditions and formalities relating to their application,</li> </ul>

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	<ul style="list-style-type: none"> <li>- the factors relating to the application of import and export duties and taxes,</li> <li>- the nature and legal consequences of Customs offences,</li> <li>- the ways and means of appeal.</li> </ul> <p>(*) General Annex, Chapter 2 of the revised Kyoto Convention.</p>
<p><b>CUSTOMS MARITIME ZONE</b> (Zone maritime douanière)</p>	<p>The sea area under the control of the Customs in accordance with their domestic legislation.</p> <p><i>Note 1</i> See also the term "Customs territory".</p> <p><i>Note 2</i> The sea area under Customs control may also include a zone continuous to the territorial sea.</p>
<p><b>CUSTOMS OFFENCE</b> (Infraction douanière)</p>	<p>Any breach, or attempted breach, of Customs law (*).</p> <p>(*) Nairobi Convention and Annex H.2. to the Kyoto Convention of 1974 and Specific Annex H, Chapter 1 of the revised Kyoto Convention.</p>
<p><b>CUSTOMS OFFICE</b> (Bureau de douane)</p>	<p>The Customs administrative unit competent for the performance of Customs formalities, and the premises or other areas approved for that purpose by the competent authorities (*).</p> <p>(*) General Annex, Chapter 2 of the revised Kyoto Convention.</p>
<p><b>CUSTOMS OFFICE OF DEPARTURE</b> (Bureau de douane de départ)</p>	<p>Any Customs office at which a Customs transit operation commences (*).</p> <p>(*) Specific Annex E, Chapter 1 of the revised Kyoto Convention.</p>
<p><b>CUSTOMS OFFICE OF DESTINATION</b> (Bureau de douane de destination)</p>	<p>Any Customs office at which a Customs transit operation is terminated (*).</p> <p>(*) Specific Annex E, Chapter 1 of the revised Kyoto Convention.</p>

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<p><b>CUSTOMS OR ECONOMIC UNION</b> (Union douanière ou économique)</p>	<p>A Union constituted by and composed of Members of the CCC (WCO), of the United Nations or its specialized agencies, which has competence to adopt its own legislation that its binding on its Members, in respect of matters governed by the Convention to which it wishes to accede, and has competence to decide, in accordance with its internal procedures, to sign, ratify or accede to that international instrument.</p> <p><i>Note</i></p> <p>The content of the term "Customs or Economic Union" is included in several Conventions, drawn up within the United Nations, under the term "regional economic integration organization".</p>
<p><b>CUSTOMS PROCEDURE</b> (Régime douanier)</p>	<p>Treatment applied by the Customs to goods which are subject to Customs control.</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. The reference to "goods" includes means of transport.</li> <li>2. There are various Customs procedures which are dealt with in the Kyoto Convention : clearance for home use, Customs warehousing, inward processing, temporary admission, Customs transit, etc.</li> </ol>
<p><b>CUSTOMS SEAL</b> (Scellement douanier)</p>	<p>An assembly consisting of a seal and a fastening which are joined together in a secure manner. Customs seals are affixed in connection with certain Customs procedures (Customs transit, in particular) generally to prevent or to draw attention to any unauthorized interference with the sealed items.</p> <p><i>Note</i></p> <p>Customs seals are generally affixed to packages, containers, load compartments of means of transport, etc. They may also be used as means of identification of the goods themselves.</p>
<p><b>CUSTOMS TRANSIT</b> (Transit douanier)</p>	<p>Customs procedures under which goods are transported under Customs control from one Customs office to another.</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. The Customs normally allow goods to be transported under Customs transit in their territory : <ol style="list-style-type: none"> <li>(a) from an office of entry into the Customs territory to an office of exit from the Customs territory (through transit);</li> <li>(b) from an office of entry into the Customs territory to an inland Customs office (inward transit);</li> <li>(c) from an inland Customs office to an office of exit from the Customs territory (outward transit);</li> </ol> </li> </ol>

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	<p>(d) from one inland Customs office to another inland Customs office (interior transit).</p> <p>Customs transit movements as described in (a) - (c) above are termed "international Customs transit" when they take place as part of a single Customs transit operation during which one or more frontiers are crossed in accordance with a bilateral or multilateral agreement.</p> <p>2. Customs transit is dealt with in Annex E.1. to the Kyoto Convention of 1974, Specific Annex E, Chapter 1 of the revised Kyoto Convention and the Customs Convention on the international transport of goods under cover of TIR carnets, 1975.</p>
<p><b>CUSTOMS TRANSIT OPERATION</b> (Opération de transit douanier)</p>	<p>Transport of goods from an office of departure to an office of destination under Customs transit (*).</p> <p>(*). Annex E.1. to the Kyoto Convention of 1974 and Specific Annex E, Chapter 1 of the revised Kyoto Convention.</p>
<p><b>CUSTOMS UNION</b> (Union douanière)</p>	<p>Entity forming a Customs territory replacing two or more territories and having in its ultimate state the following characteristics :</p> <ul style="list-style-type: none"> <li>- a common Customs tariff and a common or harmonized Customs legislation for the application of that tariff;</li> <li>- the absence of any Customs duties and charges having equivalent effect in trade between the countries forming the Customs Union in products originating entirely in those countries or in products of other countries in respect of which import formalities have been complied with and Customs duties and charges having equivalent effect have been levied or guaranteed and if they have not benefited from a total or partial drawback of such duties and charges.</li> <li>- the elimination of restrictive regulations of commerce within the Customs Union.</li> </ul>
<p><b>CUSTOMS WAREHOUSING PROCEDURE</b> (Régime de l'entrepôt de douane)</p>	<p>Customs procedure under which imported goods are stored under Customs control in a designated place (a Customs warehouse) without payment of import duties and taxes.</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. Customs warehouses may be for general use (public Customs warehouses) or for the use of specified persons only (private Customs warehouses).</li> <li>2. The Customs warehousing procedure is dealt with in Annex E.3. to the Kyoto Convention of 1974 and Specific Annex D, Chapter 1 of the revised Kyoto Convention.</li> </ol>

# D

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>DECISION</b> (Décision)</p>	<p>The individual act by which the Customs decide upon a matter relating to Customs law (*). (* ) General Annex, Chapter 2 of the revised Kyoto Convention.</p>
<p><b>DECLARANT</b> (Déclarant)</p>	<p>Any person who makes a Goods declaration or in whose name such a declaration is made (*). (* ) General Annex, Chapter 2 of the revised Kyoto Convention.</p>
<p><b>DECLARATION OF ARRIVAL or DECLARATION OF DEPARTURE</b> (Déclaration d'entrée ou Déclaration de sortie)</p>	<p>Any declaration required to be made or produced to the Customs upon the arrival or departure of means of transport for commercial use, by the person responsible for the means of transport for commercial use, and containing the necessary particulars relating to the means of transport for commercial use and to the journey, cargo, stores, crew or passengers (*). (* ) Specific Annex J, Chapter 3 of the revised Kyoto Convention.</p>
<p><b>DECLARATION OF ORIGIN</b> (Déclaration d'origine)</p>	<p>An appropriate statement as to the origin of the goods made, in connection with their exportation, by the manufacturer, producer, supplier, exporter or other competent person on the commercial invoice or any other document relating to the goods (*). (* ) Annex D.2. to the Kyoto Convention of 1974 and Specific Annex K, Chapters 2 and 3 of the revised Kyoto Convention.</p>
<p><b>DEPOSIT</b> (Caution réelle)</p>	<p>A sum of money provisionally paid (French : "consignation"), or title deeds, bearer bonds, etc. lodged as security for the payment of such duties, taxes or other sums as may become chargeable.</p>
<p><b>DOCUMENT</b> (Document)</p>	<p>Any medium designed to carry and actually carrying a record of data entries, it includes magnetic tapes and disks, microfilms, etc. <i>Note</i> This term is defined in Annex J.1. to the Kyoto Convention of 1974.</p>
<p><b>DOCUMENTARY EVIDENCE OR ORIGIN</b> (Preuve documentaire de l'origine)</p>	<p>A certificate of origin, a certified declaration of origin or a declaration of origin (*). (* ) Annex D.2. to the Kyoto Convention of 1974 and Specific Annex K, Chapters 2 and 3 of the revised Kyoto Convention.</p>

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>DRAWBACK</b> (Drawback)</p>	<p>Amount of import duties and taxes repaid under the drawback procedure (*).</p> <p>(* ) Annex E.4. to the Kyoto Convention of 1974 and Specific Annex F, Chapter 3 of the revised Kyoto Convention.</p>
<p><b>DRAWBACK PROCEDURE</b> (Régime du drawback)</p>	<p>The Customs procedure which, when goods are exported, provides for a refund (total or partial) to be made in respect of the import duties and taxes charged on the goods, or on materials contained in them or consumed in their production (*).</p> <p>(* ) Annex E.4. to the Kyoto Convention of 1974 and Specific Annex F, Chapter 3 of the revised Kyoto Convention.</p>
<p><b>DUAL CHANNEL SYSTEM (RED/GREEN)</b> (Double circuit (rouge/vert))</p>	<p>Simplified Customs control system allowing travellers on arrival to make a Customs declaration by choosing between two types of channel. One, identified by green symbols, is for the use of travellers carrying goods in quantities or values not exceeding those admissible duty-free and which are not subject to import prohibition or restriction. The other, identified by red symbols, is for other travellers.</p> <p><i>Note</i></p> <p>The purpose of this system is to facilitate rapid baggage clearance and traveller flow.</p>
<p><b>DUE DATE</b> (Date d'échéance)</p>	<p>The date when payment of duties and taxes is due (*).</p> <p>(* ) General Annex, Chapter 2 of the revised Kyoto Convention.</p>
<p><b>DUTIES AND TAXES</b> (Droits et taxes)</p>	<p>Import duties and taxes and/or export duties and taxes (*).</p> <p>(* ) General Annex, Chapters 2 and 4 of the revised Kyoto Convention.</p>
<p><b>DUTY-FREE SHOPS</b> (Comptoir de vente)</p>	<p>A premise under Customs control (-) at which goods may be acquired free of Customs duties and taxes.</p> <p><i>Note</i></p> <p>Some countries limit the sale of tax-free goods to travellers leaving for abroad. (See the Recommendation of 16 June 1960 concerning tax-free shops).</p>

# E

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>EQUIVALENT COMPENSATION</b> (Compensation équivalente)</p>	<p>System allowing, under certain Customs procedures, the exportation or importation of goods identical in type, description, quality and technical characteristics to those previously imported or exported (*).</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. In the context of the ECE Convention on Customs treatment of pool containers used in international transport, this term means the system that allows the re-exportation or re-importation of a container of the same type as that of another container previously imported or exported.</li> <li>2. In certain countries, this system only allows a temporary admission for inward processing procedure or a temporary exportation for outward processing procedure to be discharged on presentation of a compensating product obtained from goods equivalent to those that have been exported or imported.</li> <li>3. In certain countries, this system can also be applied to goods that will be imported or exported.</li> </ol> <p>(* ) See the Guidelines to Chapters 1 and 2 of Specific Annex F to the Revised Kyoto Convention.</p>
<p><b>EQUIVALENT GOODS</b> (Marchandises équivalentes)</p>	<p>Goods identical in description, quality and technical characteristics to those imported or exported for inward or outward processing (*).</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. This term or this concept is used in Annexes E.4. (drawback), E. 6 (temporary admission for inward processing), E.7. (duty-free replacement of goods) and E. 8. (temporary exportation for outward processing) to the Kyoto Convention of 1974.</li> </ol> <p>(* ) Specific Annex F, Chapters 1 and 2 of the revised Kyoto Convention.</p>
<p><b>EXAMINATION OF GOODS</b> (Vérification des marchandises)</p>	<p>Physical inspection of goods by the Customs to satisfy themselves that the nature, origin, condition, quantity and value of the goods are in accordance with the particulars furnished in the Goods declaration (*).</p> <p>(* ) General Annex, Chapter 2 of the revised Kyoto Convention.</p>

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>EXPORT DUTIES AND TAXES</b> (Droits et taxes à l'exportation)</p>	<p>Customs duties and all other duties, taxes or charges which are collected on or in connection with the exportation of goods, but not including any charges which are limited in amount to the approximate cost of services rendered or collected by the Customs on behalf of another national authority (*).</p> <p>(* ) General Annex, Chapter 2 of the revised Kyoto Convention.</p>
<p><b>EXPORTATION</b> (Exportation)</p>	<p>The act of taking out or causing to be taken out any goods from the Customs territory (*).</p> <p>(* ) Specific Annex C, Chapter 1 of the revised Kyoto Convention.</p>

## F

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>FREE TRADE AREA</b> (Zone de libre échange)</p>	<p>Entity formed by the Customs territories of an association of States and having in its ultimate state the following characteristics:</p> <ul style="list-style-type: none"> <li>- the elimination of Customs duties in respect of products originating in any of the countries of the area,</li> <li>- each State retains its Customs tariff and Customs law,</li> <li>- each State of the area remains autonomous in matters of Customs and economic policy,</li> <li>- trade is based on the application of rules of origin, to take account of the different Customs tariffs and prevent deflection of trade,</li> <li>- the elimination of restrictive regulations of commerce within the free trade area.</li> </ul>
<p><b>FREE ZONE</b> (Zone franche)</p>	<p>A part of the Customs territory of a Contracting Party where any goods introduced are generally regarded, insofar as import duties and taxes concerned, as being outside this territory.</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. A distinction may be made between commercial and industrial free zones. In commercial free zones, goods are admitted pending subsequent disposal and processing or manufacture is normally prohibited. Goods admitted to industrial free zones may be subjected to authorised processing operations.</li> <li>2. Free zones are dealt with in Annex F.1. to the Kyoto Convention.</li> </ol>

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
	<p>3. In some countries free zones are also known under various other names, such as "free ports", "free warehouses" or "foreign trade zones".</p> <p>(*) Specific Annex D, Chapter 2 of the revised Kyoto Convention.</p>
<p><b>FREIGHT DECLARATION</b> (Déclaration de cargaison)</p>	<p>See Cargo declaration.</p>
<p><b>FRONTIER TRAFFIC</b> (Trafic frontalier)</p>	<p>Importations and exportations carried out by frontier zone inhabitants between two adjacent frontier zones.</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. Frontier traffic may be subject to special Customs regulations.</li> <li>2. Customs facilities applicable to frontier traffic are dealt with in Annexes B.8. and D to the Istanbul Convention and in Annex F.3. to the Kyoto Convention of 1974 and Specific Annex J.1 to the revised Kyoto Convention.</li> </ol>
<p><b>FRONTIER ZONE</b> (Zone frontière)</p>	<p>An area of the Customs territory adjacent to the land frontier, the extent of which is determined in national legislation and whose limits serve to distinguish frontier traffic from other traffic.</p> <p><i>Note</i></p> <p>This term is defined in Annexes B.8 and D to the Istanbul Convention.</p>
<p><b>FRONTIER ZONE INHABITANTS</b> (Frontaliers)</p>	<p>Persons established or resident in a frontier zone.</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. This term is defined in Annexes B.8 and D to the Istanbul Convention.</li> <li>2. Both natural and legal persons qualify as frontier zone inhabitants.</li> </ol>

# G

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>GOODS DECLARATION</b> (Déclaration de marchandises)</p>	<p>A statement made in the form prescribed by Customs, by which the persons interested indicate the Customs procedure to be applied to the goods and furnish the particulars which the Customs require to be declared for the application of that procedure.</p> <p><i>Note</i></p> <p>The persons interested may be the importer, the exporter, the owner, the consignee, the carrier, etc., of the goods or their legal representative, according to the country concerned.</p>
<p><b>GOODS EXPORTED WITH NOTIFICATION OF INTENDED RETURN</b> (Marchandises exportées avec réserve de retour)</p>	<p>'Goods exported with notification of intended return' means goods specified by the declarant as intended for re-importation, in respect of which identification measures may be taken by the Customs to facilitate re-importation in the same state (*).</p> <p>(*) Specific Annex B, Chapter 2 of the revised Kyoto Convention.</p>
<p><b>GOODS IN FREE CIRCULATION</b> (Marchandises en libre circulation)</p>	<p>Goods which may be disposed of without Customs restriction (*).</p> <p>(*) Specific Annex B, Chapters 1 and 2 of the revised Kyoto Convention.</p>
<p><b>GUARANTEEING ASSOCIATION</b> (Association garante)</p>	<p>An association which is approved by the Customs of a Contracting Party to an international agreement to guarantee the payment of any sums legally due, under the terms of this agreement, to the Customs of that Contracting Party, and which is affiliated to a guaranteeing chain.</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. Guaranteeing associations are established under international agreements destined to facilitate temporary admission or international transit of goods, for example the ATA, Istanbul and TIR Conventions.</li> <li>2. There is a link between the terms 'guaranteeing chain', 'guaranteeing association' and 'issuing association'.</li> </ol>

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>GUARANTEERING CHAIN</b> (Chaîne de garantie)</p>	<p>A guaranteeing scheme administered by an international organization to which guaranteeing associations are affiliated.</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. Guaranteeing chains are usually established under international agreements destined to facilitate temporary admission or international transit of goods, for example the ATA, Istanbul and TIR Conventions.</li> <li>2. There is a link between the terms 'guaranteeing chain', 'guaranteeing association' and 'issuing association'.</li> </ol>
<p><b>GUARANTEE</b> (Cautionnement)</p>	<p>Undertaking by which the surety assumes obligations towards the Customs.</p>

## H

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>HARMONIZED SYSTEM CONVENTION (HS)</b> (Convention sur le Système harmonisé (SH))</p>	<p>The expression commonly used to refer to the international Convention of the Harmonized Commodity Description and Coding System, adopted by the Customs Co-operation Council in 1988.</p>

## I

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>IMPORT DUTIES AND TAXES</b> (Droits et taxes à l'importation)</p>	<p>Customs duties and all other duties, taxes or charges which are collected on or in connection with the importation of goods, but not including any charges which are limited in amount to the approximate cost of services rendered or collected by the Customs on behalf of another national authority (*).</p> <p>(* ) General Annex, Chapter 2 of the revised Kyoto Convention.</p>

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>IMPORT/EXPORT LICENCE (OR IMPORT/EXPORT PERMIT)</b></p> <p>(Licence d'importation/exportation(ou permis d'importation/exportation))</p>	<p>Authorization issued by a competent authority for the importation or exportation of goods subject to restriction.</p>
<p><b>IMPORTATION</b></p> <p>(Importation)</p>	<p>The act of bringing or causing any goods to be brought into a Customs territory.</p>
<p><b>INTELLECTUAL PROPERTY RIGHTS</b></p> <p>(Droits de propriété intellectuelle)</p>	<p>The following rights :</p> <ol style="list-style-type: none"> <li>1. Copyright and related rights;</li> <li>2. trademarks : any sign, including words, names, letters, numerals, figurative elements and combinations of colours, or combinations of these used by a manufacturer or merchant to identify its goods and distinguish them from those manufactured or sold by others;</li> <li>3. geographical indications, which identify a good as originating in the territory of a State, or a region or locality in that territory, where a given quality, reputation or other characteristic of the good is essentially attributable to its geographical origin;</li> <li>4. industrial designs;</li> <li>5. patents which shall be available for any inventions, whether products or processes, in all fields of technology, provided that they are new, involve an inventive step and are capable of industrial application;</li> <li>6. layout-design (topographies) of integrated circuits : either a protected layout-design or an integrated circuit in which a protected layout-design is incorporated;</li> <li>7. protection of undisclosed information such as trade secrets and other business confidential information.</li> </ol> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. This term is defined by the World Intellectual Property Organization.</li> <li>2. This is an overall definition, and Customs administrations should refer to the Agreement on the Trade-Related Aspects of Intellectual Property Rights (TRIPS), including trade in counterfeit goods, in their application of legislation relating to intellectual property rights.</li> </ol>
<p><b>INTERNAL TRAFFIC</b></p> <p>(Trafic interne)</p>	<p>The carriage of persons embarked or goods loaded in the Customs territory for disembarkation or unloading within the same Customs territory.</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. The term 'internal transport' is also used with the same meaning.</li> <li>2. Means of transport under a temporary admission procedure may be used in internal traffic, as provided for by the Customs Convention on Containers, 1972, and the Istanbul Convention (Annexes B.3. and C).</li> </ol>

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>INWARD PROCESSING</b> (Perfectionnement actif)</p>	<p>The Customs procedure under which certain goods can be brought into a Customs territory conditionally relieved from payment of import duties and taxes, on the basis that such goods are intended for manufacturing, processing or repair and subsequent exportation (*).</p> <p>(* ) Specific Annex F, Chapter 1 of the revised Kyoto Convention.</p>
<p><b>ISSUING ASSOCIATION</b> (Association émettrice)</p>	<p>An association which is approved by the Customs authorities to issue ATA, CPD or TIR carnets and which is affiliated directly or indirectly to a guaranteeing chain.</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. There is a link between the terms "Guaranteeing chain", "Guaranteeing association" and "Issuing association".</li> <li>2. The issuing association must be approved by the Customs authorities of the Contracting Party on whose territory it is established.</li> </ol>
<p><b>ISTANBUL CONVENTION</b> (Convention d'Istanbul)</p>	<p>The expression commonly used to refer to the Convention on temporary admission, adopted by the Customs Co-operation Council in Istanbul in 1990.</p>

## J

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>JOHANNESBURG CONVENTION</b> (Convention de Johannesburg)</p>	<p>The expression commonly used to refer to the International Convention on Mutual Administrative Assistance in Customs Matters, adopted by the Customs Co-operation Council in Brussels in 2003.</p>

## K

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>KYOTO CONVENTION</b> (Convention de Kyoto)</p>	<p>The expression commonly used to refer to the international Convention on the simplification and harmonization of Customs procedures adopted by the Customs Co-operation Council in Kyoto in 1973.</p>

## L

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>LETTER-POST ITEMS</b> (Envois de la poste aux lettres)</p>	<p>Letters, postcards, printed papers, literature for the blind and small packets described as letter-post items in the Acts of the Universal Postal Union currently in force (*).</p> <p><i>Note</i></p> <p>According to the Acts of the Universal Postal Union certain letter-post items are required to be accompanied by a Customs declaration form CN22/CN23 as appropriate.</p> <p>(*) Annex F.4. to the Kyoto Convention of 1974 and Specific Annex J, Chapter 2 of the revised Kyoto Convention.</p>

## M

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>MEANS OF TRANSPORT FOR COMMERCIAL USE</b> (Moyen de transport à usage commercial)</p>	<p>Any vessel (including lighters and barges, whether or not shipborne, and hydrofoils), hovercraft, aircraft, road vehicle (including trailers, semi-trailers and combinations of vehicles) or railway rolling stock, which is used for the transport of persons for remuneration or for the industrial or commercial transport of goods, whether or not for remuneration.</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. Customs formalities applicable to means of transport for commercial use are dealt with in Annex A.3. to the Kyoto Convention of 1974 and Specific Annex J, Chapter 3 of the revised Kyoto Convention. Those Annexes cover means of transport for commercial use which are used in international traffic. The definition of "means of transport for commercial use" in those Annexes includes normal spare parts, accessories and equipment, as well as lubrication oils and fuel contained in the normal tanks, when carried with the means of transport for commercial use.</li> <li>2. In some countries, the term "conveyance" is used with the same meaning as "means of transport for commercial use".</li> <li>3. See Commentary 3 to Article 1, Annex C of the Istanbul Convention.</li> </ol>

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>MEANS OF TRANSPORT FOR PRIVATE USE</b> (Moyen de transport à usage privé)</p>	<p>Road vehicles and trailers, boats and aircraft, together with their spare parts and normal accessories and equipment, imported or exported exclusively for personal use by the person concerned and not for the transport of persons for remuneration or the industrial or commercial transport of goods, whether or not for remuneration.</p> <p><i>Note</i></p> <p>Customs facilities applicable to means of transport for private use are dealt with in Annex F.3. to the Kyoto Convention of 1974 and in Specific Annex J, Chapter 1 of the revised Kyoto Convention. These Annexes cover private means of transport which are imported or exported by travellers.</p>
<p><b>MONEY LAUNDERING</b> (Blanchiment de fonds)</p>	<p>Money laundering is the process by which the illegal source of proceeds is concealed by means of financial transactions or any other means to make it appear legitimate.</p>
<p><b>MUTUAL ADMINISTRATIVE ASSISTANCE</b> (Assistance mutuelle administrative)</p>	<p>Measures taken by a Customs administration on behalf of or in collaboration with another Customs administration for the proper application of Customs law and for the prevention, investigation and repression of Customs offences.</p>

## N

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>NAIROBI CONVENTION</b> (amended) (Convention de Nairobi (modifiée))</p>	<p>The expression commonly used to refer to the international Convention on mutual administrative assistance for the prevention, investigation and repression of Customs offences adopted by the Customs Co-operation Council in Nairobi in 1977.</p>
<p><b>NATIONAL CUSTOMS ENFORCEMENT NETWORK (nCEN)</b> Réseau douanier national de lutte contre la fraude (nCEN)</p>	<p>A web-based, automated system developed by the World Customs Organization (WCO) to assist Customs administrations in collecting, storing and exchanging nominal data and information at national level.</p>

## O

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>OFFICE EN ROUTE</b> (Bureau de passage)</p>	<p>Customs office where goods are imported or exported in the course of a Customs transit operation (*).  (*) Annex E.1. to the Kyoto Convention of 1974 and Specific Annex E, Chapter 1 of the revised Kyoto Convention.</p>
<p><b>OUTRIGHT EXPORTATION</b> (Exportation à titre définitif)</p>	<p>Customs procedure applicable to goods which, being in free circulation, leave the Customs territory and are intended to remain permanently outside it (*).  (*) Specific Annex C, Chapter 1 of the revised Kyoto Convention.</p>

## P

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>PACKINGS</b> (Emballages)</p>	<p>All articles and materials used, or to be used, in the state in which they are imported, to pack, protect, stow or separate goods, excluding packing materials such as straw, paper, glasswool, shavings, etc., when imported in bulk. Containers and pallets are also excluded.</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. Temporary admission facilities for packings are dealt with in the Customs Convention on the temporary importation of packings, and in Annex B.3. to the Istanbul Convention.</li> <li>2. The Convention on the valuation of goods for Customs purposes and the Agreement on Implementation of Article VII of the GATT 1994 (commonly referred to as the WTO Agreement on Customs Valuation) contains provisions dealing with the treatment of packings for valuation purposes.</li> <li>3. General Rule 5 (b) for the Interpretation of the Harmonized System (International Convention on the Harmonized Commodity Description and Coding System) contains provisions on the tariff classification of packing materials and packing containers</li> <li>4. In the case of specific duties and taxes, the weight of packings is included in the dutiable weight, gross weight or net weight, as the case may be.</li> </ol>

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>PALLET</b> (Palette)</p>	<p>A device on the deck of which a quantity of goods can be assembled to form a unit load for the purpose of transporting it, or of handling or stacking it with the assistance of mechanical appliances. This device is made up of two decks separated by bearers, or of a single deck supported by feet; its overall height is reduced to the minimum compatible with handling by fork lift trucks or pallet trucks; it may or may not have a superstructure.</p> <p><i>Note</i></p> <p>This item is defined in Annex B.3. to the Istanbul Convention.</p>
<p><b>PARTIAL RELIEF</b> (Suspension partielle)</p>	<p>Relief from payment of a part of the total amount of import duties and taxes which would otherwise be payable had the goods been cleared for home use on the date on which they were placed under the temporary admission procedure.</p> <p><i>Note</i></p> <p>This term is defined in Annex E to the Istanbul Convention.</p>
<p><b>PERSON</b> (Personne)</p>	<p>Both natural and legal persons, unless the context otherwise requires(*).</p> <p>(* ) General Annex, Chapter 2 of the revised Kyoto Convention.</p>
<p><b>PERSONAL EFFECTS</b> (Effets personnels)</p>	<p>All articles (new or used) which a traveller may reasonably require for his or her personal use during the journey, taking into account all the circumstances of the journey, but excluding any goods imported or exported for commercial purposes (*).</p> <p>(* ) Specific Annex J, Chapter 1 of the revised Kyoto Convention.</p>
<p><b>POST CLEARANCE AUDIT</b> (Audit a posteriori)</p>	<p>A systematic Customs control measure to ensure the accuracy and authenticity of declarations through the examination of the relevant books, records, business systems, and commercial data kept by persons/companies directly or indirectly involved in the international trade.</p>
<p><b>POSTAL ITEMS</b> (Envois postaux)</p>	<p>Letter-post and parcels, as described in the Acts of the Universal Postal Union currently in force, when carried by or for postal services (*).</p> <p>(* ) Specific Annex J, Chapter 2 of the revised Kyoto Convention.</p>

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>POSTAL PARCELS</b> (Colis postaux)</p>	<p>Items called postal parcels within the meaning of the Acts of the Universal Postal Union currently in force (*).</p> <p><i>Note</i></p> <p>According to the Acts of the Universal Postal Union postal parcels are required to be accompanied by a Customs declaration form CN22/CN23 (*). Annex F.4. to the Kyoto Convention of 1974.</p>
<p><b>POSTAL SERVICE</b> (Service postal)</p>	<p>A public or private body authorized by the government to provide the international services governed by the Acts of the Universal Postal Union currently in force (*).</p> <p>(*). Specific Annex J, Chapter 2 of the revised Kyoto Convention.</p>
<p><b>PROCESSING OF GOODS FOR HOME USE</b> (Transformation de marchandises destinées à la mise à la consommation)</p>	<p>The Customs procedure under which imported goods may be manufactured, processed or worked, before clearance for home use and under Customs control, to such an extent that the amount of the import duties and taxes applicable to the products thus obtained is lower than that which would be applicable to the imported goods (*).</p> <p>(*). Specific Annex F, Chapter 4 of the revised Kyoto Convention.</p>
<p><b>PRODUCTION OF GOODS TO THE CUSTOMS</b> (Présentation des marchandises à la douane)</p>	<p>The act of presenting goods to the competent Customs authorities, at the place designated or accepted by them, for completion of the Customs formalities.</p> <p><i>Note</i></p> <p>The production of goods to the Customs is itself one of the Customs formalities.</p>
<p><b>PROFESSIONAL EQUIPMENT</b> (Matériel professionnel)</p>	<p>Equipment necessary for the exercise of the calling, trade or profession of a person who enters a country to exercise his or her profession in that country.</p> <p><i>Notes</i></p> <p>1. This equipment includes the equipment set out in the illustrative lists in :</p> <p>(a) Annexes A, B and C to the Customs Convention on the temporary importation of professional equipment, Brussels, 1961;</p> <p>(b) Annex B.2 to the Istanbul Convention, 1990.</p> <p>2. In countries where the ATA system is applied, ATA carnets are as a rule accepted for the temporary admission of professional equipment.</p>

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<b>PROHIBITIONS OF GOODS</b> (Marchandises prohibées)	Goods whose importation or exportation is prohibited by law.

## Q

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<b>QUANTITATIVE QUOTA</b> (Contingent quantitatif)	Any pre-set quantity, authorized for importation or exportation of given goods, during a specified period, beyond which no additional quantity of these goods can be imported or exported.

## R

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<b>RE-EXPORTATION</b> (Réexportation)	Exportation from a Customs territory of goods previously imported into that territory.
<b>REGIONAL APPELLATION CERTIFICATE</b> (Certificat d'appellation régionale)	A certificate drawn up in accordance with the rules laid down by an authority or approved body, certifying that the goods described therein qualify for a designation specific to the given region (e.g. Champagne, Port wine, Parmesan cheese) (*).  (* ) Annex D.2. to the Kyoto Convention of 1974.
<b>RE-IMPORTATION</b> (Réimportation)	Importation into a Customs territory of goods previously exported from that territory
<b>RE-IMPORTATION IN THE SAME STATE</b> (Réimportation en l'état)	The Customs procedure under which goods which were exported may be taken into home use free of import duties and taxes, provided they have not undergone any manufacturing, processing or repairs abroad and provided that any sums chargeable as a result of repayment or remission of or conditional relief from duties and taxes or of any subsidies or other amounts granted in connection with exportation must be paid. The goods that are eligible for re-importation in the same state can be goods that were in free circulation or were compensating products (*).  (* ) Specific Annex B, Chapter 2 of the revised Kyoto Convention.

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>RELEASE OF GOODS</b> (Mainlevée)</p>	<p>The action by the Customs to permit goods undergoing clearance to be placed at the disposal of the persons concerned (*).</p> <p>(* ) General Annex, Chapter 2 of the revised Kyoto Convention.</p>
<p><b>RELIEF CONSIGNMENTS</b> (Envois de secours)</p>	<ul style="list-style-type: none"> <li>- Goods, including vehicles and other means of transport, foodstuffs, medicaments, clothing, blankets, tents, prefabricated houses, water purifying and water storage items, or other goods of prime necessity, forwarded as aid to those affected by disaster; and</li> <li>- all equipment, vehicles and other means of transport, specially trained animals, provisions, supplies, personal effects and other goods for disaster relief personnel in order to perform their duties and to support them in living and working in the territory of the disaster throughout the duration of their mission (*).</li> </ul> <p>(* ) Specific Annex J, Chapter 5 of the revised Kyoto Convention.</p>
<p><b>RELIEF FROM IMPORT DUTIES AND TAXES</b> (Admission en franchise des droits et taxes à l'importation)</p>	<p>Clearance of goods for home use free of import duties and taxes, irrespective of their normal tariff classification or normal liability, provided that they are imported in specified circumstances and for specified purposes.</p> <p><i>Note</i></p> <p>Relief from import duties and taxes is dealt with specifically in Annex B.2. to the Kyoto Convention of 1974 and in Specific Annex B, Chapter 3 of the revised Kyoto Convention.</p>
<p><b>REMISSION OF IMPORT DUTIES AND TAXES</b> (Remise des droits et taxes à l'importation)</p>	<p>The waiver of payment, in whole or in part, of import duties and taxes where payment has not been made.</p> <p><i>Note</i></p> <p>Remission of import duties and taxes is dealt with in Annex F.6. to the Kyoto Convention of 1974. That Annex also covers the refund, in whole or in part, of import duties and taxes paid on goods declared for home use.</p>
<p><b>REPAYMENT</b> (Remboursement)</p>	<p>The refund, in whole or in part, of duties and taxes paid on goods and the remission, in whole or in part, of duties and taxes where payment has not been made (*).</p> <p>(* ) General Annex, Chapter 2 of the revised Kyoto Convention.</p>
<p><b>RESTRICTION OF GOODS</b> (Restriction de marchandises)</p>	<p>A legal requirement by law for the submission and approval of an application or other document (other than for Customs purposes) as a prior condition to importation or exportation.</p>

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<b>REVISED ARUSHA DECLARATION</b> (Déclaration d'Arusha revise)	The expression commonly used to refer to the Declaration of the Customs Co-operation Council concerning good governance and integrity in customs, adopted by the Customs Co-operation Council in Arusha in 1993 and revised in 2003.
<b>REVISED KYOTO CONVENTION</b> (Convention de Kyoto révisée)	The expression commonly used to refer to the international Convention on the simplification and harmonization of Customs procedures (amended), adopted by the Customs Co-operation Council in Brussels in 1999.
<b>RISK ANALYSIS</b> (Analyse de risque)	The systematic use of available information to determine how often defined risks may occur and the magnitude of their likely consequences.  <i>Note</i> 1. Risk Analysis is dealt with in the Guidelines to Chapter 6 of the General Annex to the Revised Kyoto Convention.
<b>RISK MANAGEMENT</b> (Gestion des risques)	Coordinated activities by administrations to direct and control risk.
<b>RULES OF ORIGIN</b> (Règles d'origine)	Specific provisions, developed from principles established by national legislation or international agreements ("origin criteria"), applied by a country to determine the origin of goods.  <i>Note</i> Rules of origin are dealt with in Annex D.1. to the Kyoto Convention of 1974 and in Specific Annex K, Chapter 1 of the revised Kyoto Convention.

## S

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<b>SAFE FRAMEWORKS OF STANDARDS</b> (Cadre de normes SAFE)	The expression commonly used to refer to the WCO SAFE Framework of Standards to secure and facilitate global trade, adopted by the Customs Co-operation Council in 2005.
<b>SAMPLES</b> (Echantillons)	Articles which are representative of a particular category of goods already produced or are examples of goods the production of which is contemplated; the term does not include identical articles brought in by the same individual, or sent to a single consignee, in such quantity that, taken as a whole, they no longer constitute samples under ordinary commercial usage.

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
	<p><i>Note</i></p> <p>Temporary admission facilities for samples are dealt with in Annex B.3. to the Istanbul Convention.</p>
<p><b>SAMPLES OF NO COMMERCIAL VALUE</b> (Echantillons sans valeur commerciale)</p>	<p>Articles which are regarded by the Customs to be of negligible value and which are to be used only for soliciting orders for goods of the kind they represent (*).</p> <p><i>Note</i></p> <p>Such articles are normally allowed relief from import duties and taxes. In Annex B.2. to the Kyoto Convention of 1974, it is recommended that the following should be regarded as samples of no commercial value :</p> <p>(a) raw materials and products of such dimensions that they are useless except for purposes of demonstration;</p> <p>(b) articles of non-precious materials affixed to cards or put up as samples in the manner usual in the trade, provided that there is not more than one of each size or kind;</p> <p>(c) raw materials and products, and articles of such materials or products, rendered useless, except for purposes of demonstration, by slashing, perforation, indelible marking or by any other effective method;</p> <p>(d) products which cannot be put up as samples of no commercial value in accordance with paragraphs (a) to (c) above and which consist of:</p> <p>(1) non-consumable goods of an individual value not exceeding US\$5, and provided there is not more than one sample of each kind or quality;</p> <p>(2) consumable goods of an individual value not exceeding US\$5, even if they consist wholly or partly of samples of the same kind or quality, provided the quantity and the manner in which they are put up preclude their being used otherwise than as samples.</p> <p>(* ) International Convention to facilitate the importation of commercial samples and advertising material (Geneva, 1952).</p>
<p><b>SEAL</b> (Scellé)</p>	<p>A piece of metal or other material used to join together two ends of a fastening in a secure manner (*).</p> <p>(* ) Council Recommendation concerning Customs sealing systems in connection with the international transport of goods, 1968.</p>
<p><b>SECURITY</b> (Garantie)</p>	<p>That which ensures to the satisfaction of the Customs that an obligation to the Customs will be fulfilled. Security is described as "general" when it ensures that the obligations arising from several operations will be fulfilled.</p> <p><i>Note</i></p> <p>Security usually takes the form of a deposit or of a legal obligation (a bond). A surety to the bond is usually required.</p>

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>SINGLE WINDOW (SW)</b> (Guichet unique)</p>	<p>A facility that allows parties involved in trade and transport to lodge standardized information and documents with a single entry point to fulfill all import, export, and transit-related regulatory requirements. If information is electronic, then individual data elements should only be submitted once. (*)</p> <p>(*) UN/CEFACT). Recommendation No. 33.</p>
<p><b>SCANNING</b> (Scanographie)</p>	<p>Capturing information (which may include images or radiation signatures) relating to goods and means of transport by utilising non-intrusive detection equipment.</p>
<p><b>SCREENING</b> (Examen analytique)</p>	<p>The evaluation of information and intelligence relating to goods and means of transport in a risk assessment process (manual, automated or otherwise).</p>
<p><b>SHIP'S GENERAL DECLARATION</b> (Déclaration générale du navire)</p>	<p>Declaration (IMO FAL Form 1) conforming to the provisions of the Annex to the Convention on Facilitation of Maritime Traffic, London, 1965. The general declaration is the basic document on arrival and departure providing information concerning the ship itself and summary information relating to the cargo, crew, passengers and voyage.</p>
<p><b>SMUGGLING</b> (Contrebande)</p>	<p>Customs offence consisting in the movement of goods across a Customs frontier in any clandestine manner, thereby evading Customs control (*).</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. This term may also cover certain violations of Customs legislation relating to the possession and movement of goods within the Customs territory.</li> <li>2. In certain countries : <ul style="list-style-type: none"> <li>- The concept of clandestine movement of goods across frontiers is not a mandatory feature of smuggling.</li> <li>- An offence is not defined as smuggling unless it is intentional.</li> </ul> </li> </ol> <p>(*) Nairobi Convention.</p>
<p><b>SPECIFIC DUTIES AND TAXES</b> (Droits et taxes spécifiques)</p>	<p>Duties and taxes which are calculated on a basis other than value.</p> <p><i>Note</i></p> <p>The basis for calculation may be, for example : gross or net weight, the number of items, the volume, the length, the alcoholic strength by volume.</p>

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>STORES</b> (Produits d'avitaillement)</p>	<p>- Stores for consumption; and - stores to be taken away (*). (* ) Specific Annex J, Chapter 4 of the revised Kyoto Convention.</p>
<p><b>STORES DECLARATION</b> (Déclaration des produits d'avitaillement)</p>	<p>Documents providing the particulars concerning stores carried on board the means of transport, to be presented as required by the Customs.</p> <p><i>Note</i></p> <p>The Annex to the Convention on Facilitation of International Maritime Traffic, London, 1965, provides for a Ship's stores declaration (Model Form IMO FAL Form 3). Usually only the following stores need to be listed in detail in the Ship's stores declaration: narcotics for medical use, tobacco products, beer, spirits, wines. Some countries require some or all of the information to be incorporated in the Ship's cargo declaration.</p> <p>The Annex to the IMO Convention contains provisions limiting the conditions under which the presentation of Stores declaration can be required, whilst Annex 9 to the Convention on International Civil Aviation, Chicago, 1944, provides for the abolition of such requirement in respect of stores remaining on board an aircraft. Annex A.4. to the Kyoto Convention of 1974 takes into account the provisions of the above instruments.</p>
<p><b>STORES FOR CONSUMPTION</b> (Produits d'avitaillement à consommer)</p>	<p>- Goods intended for consumption by the passengers and the crew on board vessels, aircraft or trains, whether or not sold and - goods necessary for the operation and maintenance of vessels, aircraft or trains including fuel and lubricants but excluding spare parts and equipment</p> <p>which are either on board upon arrival or are taken on board during the stay in the Customs territory of vessels, aircraft or trains used, or intended to be used, in international traffic for the transport of persons for remuneration or for the industrial or commercial transport of goods, whether or not for remuneration (*).</p> <p>(* ) Specific Annex J, Chapter 4 of the revised Kyoto Convention.</p>
<p><b>STORES TO BE TAKEN AWAY</b> (Produits d'avitaillement à exporter)</p>	<p>Goods for sale to the passengers and the crew of vessels and aircraft with a view to being landed, which are either on board upon arrival or are taken on board during the stay in the Customs territory of vessels and aircraft used, or intended to be used, in international traffic for the transport of persons for remuneration or for the industrial or commercial transport of goods, whether or not for remuneration (*).</p> <p>(* ) Specific Annex J, Chapter 4 of the revised Kyoto Convention.</p>

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>SUBSTANTIAL TRANSFORMATION CRITERION</b> (Critère de la transformation substantielle)</p>	<p>The criterion according to which origin is determined by regarding as the country of origin the country in which the last substantial manufacturing or processing, deemed sufficient to give the commodity its essential character, has been carried out (*). (* ) Annex D.1. to the Kyoto Convention of 1974 and Specific Annex K, Chapter 1 of the revised Kyoto Convention.</p>
<p><b>SURETY</b> (Caution personnelle)</p>	<p>A natural or legal person (generally a bank or insurance company) who accepts responsibility in due legal form for the financial consequences of non-fulfilment of another's obligations to the Customs.</p>

## T

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>TARIFF CEILING</b> (Plafond tarifaire)</p>	<p>Any pre-set value or quantity, authorized for importation or exportation of given goods, during a specified period, with a reduction of the normal Customs duties, and beyond which the granting of the said tariff reduction may be suspended until the end of the period in question.</p>
<p><b>TARIFF CLASSIFICATION OF GOODS</b> (Classement tarifaire d'une marchandise)</p>	<p>Determination of the tariff subheading in a tariff nomenclature under which particular goods should be classified.</p>
<p><b>TARIFF DESCRIPTION</b> (Espèce tarifaire)</p>	<p>Description of an article or product in accordance with the terminology used in the tariff nomenclature.</p>
<p><b>TARIFF HEADING (OR SUBHEADING)</b> (Position (ou sous-position) tarifaire)</p>	<p>The textual designation in a tariff nomenclature of a single commodity or a single group of related commodities.</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. For ease of reference, each tariff heading (or subheading) is identified by a code number which is used, inter alia, for the purposes of Customs declarations. For those countries or Customs or Economic Unions using a tariff based on the Nomenclature of the Harmonized Commodity Description and Coding System (generally referred to as the Harmonized System Nomenclature), this code number may be the heading or subheading number in the Nomenclature of the Harmonized Commodity Description and Coding System.</li> <li>2. In certain countries the term "Tariff item" is used instead of "Tariff heading".</li> </ol>

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>TARIFF NOMENCLATURE</b> (Nomenclature tarifaire)</p>	<p>Any classification and coding system introduced by national administrations or Customs or Economic Unions to designate commodities or groups of related commodities for Customs tariff purposes.</p> <p><i>Notes</i></p> <ol style="list-style-type: none"> <li>1. At present, a majority of countries base their tariff nomenclatures on the Nomenclature of the Harmonized Commodity Description and Coding System (generally referred to as the Harmonized System Nomenclature), which comprises General Rules for its interpretation, Section and Chapter Notes and a list of headings arranged in systematic order.</li> <li>2. Some countries and Customs or Economic Unions combine in one system the requirements for Customs tariff and for external trade statistics.</li> </ol>
<p><b>TEMPORARY ADMISSION</b> (Admission temporaire)</p>	<p>The Customs procedure under which certain goods can be brought into a Customs territory conditionally relieved totally or partially from payment of import duties and taxes; such goods must be imported for a specific purpose and must be intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use made of them (*).</p> <p>(*). Specific Annex G, Chapter 1 of the revised Kyoto Convention.</p>
<p><b>TEMPORARY STORAGE OF GOODS</b> (Dépôt temporaire des marchandises)</p>	<p>Storing of goods under Customs control in premises and enclosed or unenclosed spaces specified by the Customs (temporary stores) pending lodgement of the Goods declaration.</p> <p><i>Note</i></p> <p>Temporary storage is dealt with in Annex A.2. to the Kyoto Convention of 1974 and in Specific Annex A, Chapter 2 of the revised Kyoto Convention.</p>
<p><b>THE CARRIAGE OF GOODS COASTWISE PROCEDURE</b> (Régime du cabotage)</p>	<p>The Customs procedure under which :</p> <ol style="list-style-type: none"> <li>(a) goods in free circulation, and</li> <li>(b) imported goods that have not been declared under the condition that they must be transported in a vessel other than the importing vessel in which they arrived in the Customs territory</li> </ol> <p>are loaded on board a vessel at a place in the Customs territory and are transported to another place in the same Customs territory where they are then unloaded (*).</p> <p>(*). Specific Annex E, Chapter 3 of the revised Kyoto Convention.</p>

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>THE UNIVERSAL POSTAL UNION</b> (Union postale universelle)</p>	<p>The inter-governmental organization founded in 1874 by the Treaty of Bern as the "General Postal Union" which, in 1878, was renamed the "Universal Postal Union (UPU)" and which since 1948 has been a specialized agency of the United Nations (*).</p> <p>(* ) Specific Annex J, Chapter 2 of the revised Kyoto Convention.</p>
<p><b>THIRD PARTY</b> (Tiers)</p>	<p>Any person who deals directly with the Customs, for and on behalf of another person, relating to the importation, exportation, movement or storage of goods (*).</p> <p>(* ) General Annex, Chapter 2 of the revised Kyoto Convention.</p>
<p><b>TRADE FACILITATION</b> (Facilitation des échanges)</p>	<p>The simplification and harmonization of international trade procedures, including activities, practices, and formalities involved in collecting, presenting, communicating, and processing data required for the movement of goods in international trade'</p> <p><i>Note</i> This concept refers to the WTO definition of trade facilitation</p>
<p><b>TRANSHIPMENT</b> (Transbordement)</p>	<p>Customs procedure under which goods are transferred under Customs control from the importing means of transport to the exporting means of transport within the area of one Customs office which is the office of both importation and exportation.</p> <p><i>Note</i> Transshipment is dealt with in Annex E.2. to the Kyoto Convention of 1974 and in Specific Annex E, Chapter 2 of the revised Kyoto Convention.</p>
<p><b>TRANSIT BOND-NOTE</b> (Acquit-à-caution de transit)</p>	<p>National Customs document providing authority for goods to be conveyed in Customs transit without prior payment of import duties and taxes, generally containing all the particulars necessary for the assessment, where appropriate, of import duties and taxes, and an undertaking, covered by security, to produce the goods at the Customs office of destination with Customs seals intact.</p>

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>TRANSPORT-UNIT</b> (Unité de transport)</p>	<p>Any means of transporting goods suitable for use in a Customs transit operation or under Customs seal.</p> <p><i>Notes</i></p> <p>1. The term transport-unit means :</p> <ul style="list-style-type: none"> <li>(a) containers having an internal volume of one-cubic metre or more, including demountable bodies;</li> <li>(b) road vehicles, including trailers and semi-trailers;</li> <li>(c) railway coaches or wagons;</li> <li>(d) lighters, barges and other vessels; and</li> <li>(e) aircraft (*).</li> </ul> <p>(* ) Specific Annex E, Chapter 1 of the revised Kyoto Convention.</p> <p>2. Approval of transport-units for transport of goods under Customs seal is dealt with in various international instruments, for example, the Kyoto Convention of 1974 (Annex E.1.), the Customs Convention on Containers, 1972, and the Customs Convention on the international transport of goods under cover of TIR carnets (TIR Convention), 1975.</p>
<p><b>TRAVELLER</b> (Voyageur)</p>	<p>(1) Any person who temporarily enters the territory of a country in which he or she does not normally reside ("non-resident") or who leaves that territory; and</p> <p>(2) any person who leaves the territory of a country in which he or she normally resides ("departing resident") or who returns to that territory ("returning resident") (*).</p> <p>(* ) Specific Annex J, Chapter 1 of the revised Kyoto Convention.</p>

## U

TERMS	GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
<p><b>URGENT CONSIGNMENTS</b> (Envois urgents)</p>	<p>Goods which require rapid clearance as a matter of priority due to :</p> <ul style="list-style-type: none"> <li>- their nature;</li> <li>- their meeting a fully justified urgent need.</li> </ul> <p><i>Note</i></p> <p>Urgent consignments should be granted priority and rapid clearance.</p>

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