

# Customs Glossary

A B C D E F G H I J K L M N O P Q R S T  
U V W X Y Z

## A

Ad-valorem duty	A duty fixed as a percentage of the value of the goods
Agricultural duties	Import and export duties introduced under the common agricultural policy
Anti-dumping duties	Customs duties imposed on imports from specific countries in addition to the normal or preferential duty; such duties can be introduced where the export price is below the normal value, provided such imports cause or threaten to cause material injury to Community producers of like products
Approved exporter (export procedure)	A person who has been authorised to use the local clearance procedure for exports, i.e. he places the goods under the procedure by entry in his records and notifies the customs authorities of the removal of the goods from his premises in the manner specified in the authorisation (Arts 283-289 CCIP)
Approved exporter (origin)	A person who makes frequent shipments of products qualifying for preferential origin and who has been authorised to make out invoice declarations for proof of origin.

Association agreement	An agreement between the Community and one or more third countries creating mutual rights and obligations
ATA carnet	Customs document used for the temporary exportation, transit and temporary importation, transit and temporary admission of goods for specific purpose, e.g. for displays, exhibitions and fairs as professional equipment and as commercial samples.
Authorised consignee	A person who has been authorised to receive at his premises or at any other specified place goods under a transit procedure without presenting them and the transit declaration at the office of destination.
Authorised consignor	A person who has been authorised to carry out transit operations without presenting the goods and the transit declaration at the office of departure.
<b>B</b>	
Binding origin information (BOI)	Written information issued by the customs authorities of the Member States on the preferential or non-preferential origin of specific goods to be imported or exported (Art. 12 CC)
Binding tariff information (BTI)	Written information issued by the customs authorities of the Member States on the classification of goods in the combined nomenclature or a nomenclature derived therefrom, such as the TARIC (Art. 12 CC)
<b>C</b>	
Combined	A systematic list of goods descriptions based on the Harmonized

nomenclature (CN)	System, serving for the purposes of the Common Customs Tariff, external trade statistics, and other Community policies (Art. 1 Reg. [EEC] No 2658/87, OJ 1987 No L 256, p.1)
Commercial policy measures	<p>Non-tariff measures established in the framework of the common commercial policy, such as</p> <ul style="list-style-type: none"> <li>• import or export surveillance or safeguard measures,</li> <li>• quantitative import or export restrictions,</li> <li>• import or export prohibitions (Art. 1 (7) CCIP).</li> </ul> <p>Some measures apply to all goods entering or leaving the EC customs territory, others only to release for free circulation or export (Arts 509, 808 CCIP).</p>
Common Customs Tariff	The sum of all Community provisions fixing import and export duties and duty exemptions with regard to specific goods, including agricultural, anti-dumping and preferential duties, tariff quotas and tariff suspensions
Common transit	Customs procedure for the carriage of goods between the Community and the EFTA countries and between the EFTA countries themselves.
Community Customs Code	The provisions of Council Regulation (EEC) No 2913/92 and subsequent amendments
Community transit	Customs procedure that allows goods to be moved from one point in the Community to another.
Compensating products	Products resulting from processing under the inward or outward processing procedure. Main compensating products are those for

the production of which the arrangements were authorised, whilst secondary compensating products are necessary by-products of the processing operation (Art. 496 (k, l) CCIP)

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Control copy T5 Declaration and undertaking used to cover goods imported into, exported from or moving within the customs territory of the Community that are subject to proof of compliance with the conditions provided for or prescribed by a Community rule for their use and/or destination.

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Countervailing duties Customs duties imposed on imports from specific countries in addition to the normal or preferential duty; such duties can be introduced where a subsidy is granted by the export country, provided such imports cause or threaten to cause material injury to Community producers of like products (Art. VI GATT and Reg. [EC] No 2026/97, OJ 1997 No L 288, p. 1)

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CPD carnet Document facilitating transit and temporary importation of means of transport by serving both as a customs declaration and authorisation as well as guarantee in countries that are a contracting party to the Istanbul Convention (OJ 1993 No L 130 p. 12)

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Cumulation Rules allowing components and processing in certain partner countries to be considered for the acquisition or maintenance of preferential origin

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Customs Code [Council Regulation 2913/92/EEC](#)

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Customs Code Committee The Committee assisting the Commission in the elaboration of implementing provisions to

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- the Community Customs Code,
- duty relief on account of special circumstances,
- the Combined nomenclature and explanatory notes thereto,
- any other Council regulation referring to this Committee.

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Customs controls	Acts performed by the customs authorities of the Member States with a view to ensuring that the customs rules and other applicable trade provisions are observed, such as examining goods, documents or accounts, or carrying out inquiries (Arts 4 (14), 13, 68, 78 (2) CC)
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Customs debt	The obligation on a person to pay import or export duties under the provisions of the Community Customs Code and the Common Customs Tariff
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Customs declaration	The act whereby a person indicates the wish to place goods under one of the customs procedures provided for by the Community Customs Code (Arts 4 (17), 59 - 78 CC)
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Customs procedure	The Community Customs Code provides for 8 customs procedures: release for free circulation, transit, customs warehousing, inward processing, processing under customs control, temporary importation, outward processing, and exportation (Art. 4 (16) CC)
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Customs procedures with economic impact	<p>The following customs procedures require an authorisation and in some situations an evaluation of their economic impact (Art. 84 (1) (b) CC):</p> <ul style="list-style-type: none"> <li>• customs warehousing,</li> <li>• inward processing,</li> </ul>
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- processing under customs control,
  - temporary importation,
  - outward processing.
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Customs territory of the Community      The customs territory of the Community comprises of the territory of:

- Belgium,
  - Bulgaria,
  - the Czech Republic,
  - Denmark, except the Faroe Islands and Greenland,
  - Germany, except the Island of Heligoland and the territory of Büsingen,
  - Estonia,
  - Ireland,
  - Greece,
  - Spain, except Ceuta and Melilla,
  - France, except New Caledonia, Mayotte, Saint-Pierre and Miquelon, Wallis and Futuna Islands, French Polynesia and French Southern and Antarctic Territories,
  - Italy, except the municipalities of Livigno and Campione d'Italia and the national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio,
  - Cyprus (pending a settlement to the Cyprus problem, the application of the Community 'acquis' is suspended in those areas in which the Government of the Republic of Cyprus does not exercise effective control),
  - Latvia,
  - Lithuania,
  - Luxembourg,
  - Hungary,
  - Malta,
  - the Netherlands in Europe,
  - Austria,
  - Poland,
  - Portugal,
  - Romania
  - Slovenia,
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- the Slovak Republic,
- Finland,
- Sweden,
- the United Kingdom of Great Britain and Northern Ireland and the Channel Islands and the Isle of Man.

The customs territory of the Community includes the territorial waters, the inland maritime waters and the airspace of the Member States, except for the territorial waters, the inland maritime waters and the airspace of those territories which are not part of the customs territory of the Community as listed above.

The following territories, including their territorial waters, inland maritime waters and airspace, situated outside the territory of the Member States, shall also be considered to be part of the customs territory of the Community:

- the territory of the principality of Monaco;
- the territory of the United Kingdom Sovereign Base Areas of Akrotiri and Dhekelia, in Cyprus.

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Customs union	<p>The merger of two or more customs territories with the effect that (Art. XXIV GATT and Art. 23 EC Treaty)</p> <ul style="list-style-type: none"> <li>• customs duties and non-tariff barriers are eliminated between the members of the union for substantially all trade, and</li> <li>• a common customs tariff and common rules for non-tariff barriers are introduced for substantially all trade with non-member countries.</li> </ul>
Customs value	<p>The value of goods established according to the customs rules for the levying of ad-valorem duties (Arts 28 _ 36 CC)</p>
Customs	<p>Customs procedure allowing the storage of (Art. 98 (1) CC)</p>

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## warehousing

- non-Community goods without subjecting them to import duties or commercial policy measures, and
- Community goods with a view to applying measures normally requiring the export of such goods.

## D

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Debtor	Any person liable for payment of a customs debt
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Declarant	The person making the customs declaration in his own name or the person in whose name a customs declaration is made (Arts 4 (18), 5 CC).
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Declaration of value (D.V.1)	A form accompanying the customs declaration where it is necessary to establish the customs value (Art. 178, Annexes 28, 29 CCIP)
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Destruction	Customs treatment of Community goods subject to end-use controls and non-Community goods in order to avoid payment of import duties (Arts 82, 182 CC)
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Drawback	One of the two variants of the inward processing procedure under which the import duties are paid at release for free circulation and refunded when the processed products or the goods in the unaltered state are re-exported. Many free-trade agreements don't allow drawback if a preferential proof of origin is issued.
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Duty relief	Duty relief is provided for <ul style="list-style-type: none"><li>• outward processing (Art. 145 CC),</li><li>• special circumstances as defined in Reg. (EEC) No 918/83 (Art. 184 CC),</li><li>• returned goods (Arts 185-187 CC),</li></ul>
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- products of sea-fishing (Art. 188).

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## E

Electronic Customs Decision

Decision 70/2008/EC of the European Parliament and the Council of 15 January 2008 on a paperless environment for customs and trade (OJ L 23, 26.01.2008, p. 21). This Decision provided a further significant step forward in linking national customs Information and Communication Technology systems, benefiting both customs and trade. By meeting the needs of modern logistics, a pan-European electronic customs shall increase the competitiveness of companies doing business in Europe, reduce compliance costs and improve security at the EU borders. The Decision itself sets out the basic framework (objectives, strategy and coordination mechanism for the electronic customs systems) and major deadlines for electronic customs projects. It also defines the Community and national components of the systems and the related responsibilities and tasks as well as establishes monitoring and reporting framework for the electronic customs initiative.

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Electronic data interchange (EDI)

Under the conditions and in the manner which they determine, the customs authorities may provide that customs formalities are carried out by exchanging EDI standard messages; this includes the replacement of the handwritten signature by other means and a waiver from presenting written documents when the declaration is lodged

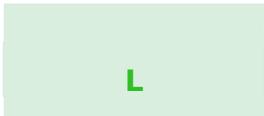
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Export

The customs procedure for taking Community goods out of the customs territory in order to ensure compliance with export restrictions (Art. 161 CC)

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Export duties	Export charges introduced under the common agricultural policy (Art. 4 (11) CC)
Exporter	The person on whose behalf the export declaration is made and who is the owner of the goods or has a similar right of disposal over them (Art. 788 CCIP). Under other Regulations it is the person who is partner of the export contract, the holder of an export licence or who is entitled to export refunds
<b>F</b>	
Free zone, free warehouse	<p>A territory or premises situated in the customs territory where</p> <ul style="list-style-type: none"> <li>• import duties and commercial policy measures are suspended for non-Community goods, and</li> <li>• Community goods can already benefit from measures requiring their export (Art. 166 CC)</li> </ul>
<b>G</b>	
Guaranteeing association	A company or organisation authorised by Customs to issue TIR carnets
<b>H</b>	
Hand baggage	Luggage brought into the cabin of the plane by the traveller
<b>I</b>	
Implementing provisions	<a href="#">Commission Regulation 2454/93/EEC</a>

Import duties	Customs duties payable on importation according to Reg. (EEC) No 2658/87 OJ 1987 No L 256, p. 1, autonomous tariff suspensions and tariff quotas, preferential arrangements, anti-dumping, countervailing, safeguard and retaliatory duties, as well as import charges laid down under the common agricultural policy and specific arrangements for processed agricultural products
Import goods	Goods placed under a suspensive procedure and goods that have been released for free circulation under the inward processing drawback system (Art. 84 (2) CC)
International organisation	The organisation mentioned in the TIR Convention as being responsible for the organisation and functioning of the international guarantee system
Intra-EU flight	The movement of an aircraft between two EU airports, without any stopovers, which does not start from or end at a non-EU airport
Intra-EU traveller	Traveller that takes an Intra-EU flight
Inward processing	<p>A procedure allowing the import of goods for the purposes of processing and re-exporting them (Art. 114 CC). The import duties are</p> <ul style="list-style-type: none"> <li>• either suspended, together with commercial policy measures (suspension system),</li> <li>• or initially paid and refunded at re-export (drawback system).</li> </ul>
 L	
Loading list	An administrative or commercial document that may be used in

place of a SAD-BIS when more than one item is being carried under transit.

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## M

Manifest	For maritime and air transport, the document listing the cargo on board the means of transport. The document may be used for customs purposes, subject to prior authorisation, when it contains the necessary particulars, in particular with regard to the customs status of the goods and their identification.
Modernised Customs Code	Regulation (EC) No 450/2008 of the European Parliament and of the Council of 23 April 2008 (Official Journal L 145, 04.06.2008, p.1. ). This Regulation lays down the general rules and procedures applicable to goods brought into or out of the customs territory of the Community. This new code aims to facilitate trade by simplifying and computerising customs procedures and ensuring the interoperability between the IT systems of the 27 customs administrations, while ensuring a high level of safety and security at the external borders. It will become applicable and thus replace the Community Customs Code (see the Community Customs Code) as soon as the relevant implementing provisions are adopted (on 24 June 2013 at the latest). In the meantime, the current Community Customs Code remains applicable.

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## N

New computerised transit system	Electronic data interchange system which was introduced as the transit declaration and is due to replace the traditional paper procedure in the Community as well as in the EFTA countries
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(NCTS) (Iceland, Norway, Switzerland)

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O

Origin of goods      Origin is the "economic" nationality of goods in international trade. It is necessary to determine the origin of goods as any duties and/or equivalent charges or any customs restrictions or obligations applicable to them will depend on their origin.

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Outward processing      A customs procedure allowing the export of Community goods for processing abroad and the re-import of the processed products under total or partial duty relief (Arts 145 - 160 CC)

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Overseas Countries and Territories (OCT)      Countries and territories dependent on a Member State and not belonging to the EC customs territory; they are listed in Annex II EC Treaty and benefit from preferences on importation into the EC customs territory (Art. 299 (3) EC Treaty)

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P

Principal      The person who places goods under the transit procedure, even where this is done by an authorised representative.

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Processing operations      This term covers (Art. 114 (2) (c) CC) :

- the working of goods, including assembling them or fitting them to other goods,
- the processing of goods,
- the repair of goods, including restoring them and putting them in order,
- the use of certain goods which are not be found in the processed products, but which allow or facilitate their production, excluding fuel, energy, lubricants, equipment and tools (Art. 538 CCIP)

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Processing under customs control	<p>A procedure allowing goods to be imported under suspension of import duties and commercial policy measures for the purposes of (Art. 130 CC)</p> <ul style="list-style-type: none"> <li>• processing and</li> <li>• subsequent release for free circulation at a more favourable import duty.</li> </ul>
Proof of origin	Proof that the goods fulfil the origin requirements laid down (e.g. EUR.1, Form A, invoice declaration)
<b>R</b>	
Re-exportation	Customs treatment of non-Community goods that are taken out of the customs territory (Art. 182 CC)
Registered baggage	Baggage which, once registered in the departure airport, is neither accessible to the traveller during the flight nor at the stopover if there is one. This luggage is carried in the baggage hold of the plane
<b>S</b>	
SAD BIS	Form used to supplement the copies of the SAD when more than one item is being declared.
Security	Amount that might be requested by the customs authorities to ensure payment of customs debt.
Sensitive goods	A range of goods for which the Community guaranteeing associations have withdrawn the TIR guarantee

Single Administrative Document (SAD) This is a multi-copy form which is used throughout the Community and EFTA countries for the control of imports, exports and goods in transit.

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T

TAD (Transit Accompanying Document) The TAD accompanies the goods where a transit declaration is processed at an office of departure by the NCTS. Copies A and B of the TAD replace copies No 4 and No 5 of the SAD. The TAD corresponds to the specimen and notes in Appendix III, Annexes D3 and D4 Convention/Annex 45a IPC.

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TARIC Integrated tariff of the Community, held in a Commission database containing EC import and export measures applicable to specific goods, such as tariff suspensions, tariff quotas, tariff preferences, anti-dumping duties, quantitative restrictions, embargoes, export

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TIR carnet Document facilitating transit by serving both as a customs declaration and as a guarantee in countries that are a contracting party to the TIR Convention (OJ 1978 No L 252, p. 1)

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TIR carnet holder The company authorised by Customs to use TIR carnets

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TIR Convention The Customs Convention on the International Transport of Goods Under Cover of TIR Carnets, 1975

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TIR guarantee The amount of the security covering the duties and taxes at risk. The TIR Convention recommends the amount of the guarantee should be \$50,000 per TIR carnet. The Community has fixed the amount at 60,000 EURO per TIR carnet

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