Acknowledgements:

We extend our heartfelt appreciation to the organizations referred to herein; their publications and work have enriched the contents of this Guide.

Contributors: Stella Hamill, Sylvie Degryse, Ludovic Thanay, Johanna Tornstrom.

Sincere thanks to the entire management team, especially Dr. Kunio Mikuriya, WCO Secretary General, for his guidance throughout the whole process.
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I. Introduction

The aim of this Editorial Style Guide is to provide a basis for standardized English usage across World Customs Organization (WCO) documents and publications. It has been developed in response to staff requests for guidance on the proper way to draft official documents, publications and correspondence.

This publication is not intended to be an in-depth grammar guide or to cover all the subtleties of the English language. Instead, it sets out WCO preferences in certain domains to ensure linguistic harmony. It also updates certain rules and practices followed in the past in order to achieve a more consistent approach. If you would like further clarification on a particular issue then please contact us at Editorialguide@wcoomd.org.

This first edition of the Editorial Style Guide should be considered a living document, to be supplemented over time.
II. WCO Editorial Style Guide rules

WCO spelling and grammar preferences are presented in this section of the Guide.

The WCO follows the spelling rules set out in the *Concise Oxford English Dictionary*. These rules include using the suffix -ize where applicable. A detailed spelling list is set out in Annex I hereto.

As this is an evergreen document, this section will be supplemented and refined over time.

### Quick reference

Some changes have been made to standardize WCO documents and correspondence. The main changes are:

(i) Using a single space rather than a double space after a full stop (see Section A of this Guide).
(ii) Removing the space before a colon and question mark (see Section A of this Guide).
(iii) Using the first and last names of delegates and speakers in WCO reports and documents without including “Mr./Ms.” (see Section M of this Guide).
(iv) Using “For the attention of” rather than “Attn.” in letter headings and “Secretary General” rather than “WCO Secretary General” above the signature in correspondence bearing the WCO logo (see Annex IV to this Guide).

### A. Punctuation

(i) General spacing before punctuation marks

Spacing before punctuation marks in WCO documents and publications has been updated to reflect current English usage. Generally speaking there should be no space before punctuation marks, as shown in the examples below.

- **Full stops**

  The WCO is the global centre of Customs expertise.

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1 The suffix -ize in English comes from the suffix -izein, in Greek, and -izare, in Latin. As it is also pronounced “z” (and not “s”), there is no reason why we should use an “s” in the spelling of this suffix. In this case, the WCO follows the usage adopted by the *Concise Oxford English Dictionary* where the termination is uniformly written -ize.
In a change to previous practice, there should only be a single space after a full stop when starting a new sentence: Today, the WCO represents 185 Customs administrations across the globe that collectively process approximately 98% of world trade. As the global centre of Customs expertise, the WCO is the only international organization with competence in Customs matters and can rightly call itself the voice of the international Customs community.

- **Question marks**

How many Members does the WCO have?

- **Exclamation marks**

Don’t buy counterfeit goods!

- **Commas**

As the global centre of Customs expertise and the voice of the international Customs community, the WCO provides an ideal forum for Customs administrations and their stakeholders to hold in-depth discussions, exchange experiences and share best practices on a range of international Customs and trade issues.

- **Colons**

The Secretary General brought his presentation to a close by announcing that 2023 would be dedicated to the future of Customs under the theme “Nurturing the next generation: promoting a culture of knowledge-sharing and professional pride in Customs”.

- **Semi-colons**

Members had come together at a historic moment in time with a message of unity, recognizing the importance of Customs checkpoints which were often the last to close during conflicts and the first to reopen in post-conflict situations; condemning any acts of aggression on Customs borders that endangered the safety and security of Customs and border officials; urging all Customs administrations to continue facilitating the movement of essential humanitarian goods; and pledging to continue enhancing cooperation within the international Customs family.

- **Ellipsis points**

The Secretary General continued by stating that “...we hope to hear from our stakeholders about their expectations and exchange views on the best way forward”.

- **Dashes**

There is an exception to the spacing rule for dashes, with a space before and after the dash in sentences: The Permanent Technical Committee - one of the WCO’s working bodies - meets once a year.
B. Spelling

In keeping with United Nations practice, the *Concise Oxford English Dictionary*, twelfth edition, is the current authority for spelling in the WCO. If more than one spelling is given in the dictionary, use the form listed first unless otherwise indicated in the WCO spelling list set out in Annex I to this Guide.²

The WCO spelling list is designed to serve as a quick reference for common words and compounds for which there may be more than one possible spelling. Some words commonly used in WCO documents that are not in the twelfth edition of the *Concise Oxford English Dictionary* are included in the list for ease of reference.³

Foreign words listed in the twelfth edition or included in the spelling list are not italicized in WCO documents. Foreign words that are not listed in that edition or included in the list, however, are italicized.⁴

Non-English names of organizations, firms, ministries and the like are not italicized.⁵ Examples: Guardia di Finanza, Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) and Organisation internationale de la francophonie.

Established WCO practice is to use British rather than American terminology in WCO documents, e.g. “lorry” rather than “truck”, “boot” rather than “trunk”.⁶

Compact reference list (see Annex I for a more detailed spelling list)

- advice (noun)
- advise (verb)
- adviser
- awareness-raising (noun and adjective)
- biannual (twice a year)/biennial (every second year)
- centre
- cooperate, cooperation (not hyphenated, except in official names/titles, such as Customs Co-operation Council)
- coordinate, coordination
- defence
- Director General (plural: Directors General)
- enquire, enquiry (referring to a request for information)
- harmonize/harmonization
- honour
- inquire, inquiry (referring to a formal investigation) (cf. enquire)
- intersession (noun), intersessional (adjective)

³ Ibid.
⁴ Ibid.
⁵ Ibid.
⁶ For clarity, especially in operational reports and alerts, the American choice of word may be placed in brackets. Example: The drug smugglers had concealed 50 kg of cocaine in the boot (trunk) of a private vehicle.
C. Capitalization

- "Customs" is always capitalized

The global Customs community celebrates International Customs Day on 26 January every year.

The relevant administrations are working to expedite the Customs clearance of humanitarian relief goods.

- WCO "Members"

WCO Members endorsed the proposal.

The WCO has 185 Members throughout its six regions.

However, the preference is for "members" in lower case when referring to members of a WCO Committee.

The members of the Enforcement Committee agreed to...

- "Organization" may be capitalized when referring to the WCO

The WCO is the global centre of Customs expertise. The Organization now has 185 Members.

- Names and titles
Titles of organizations, institutions, directorates, sections, office holders, committees, delegates, etc.

Use initial capitals on all nouns and adjectives when writing out titles in full. The following list of WCO working bodies, services and titles is not exhaustive:

Accounting Service
Administration and Personnel
Administrative Committee for the Customs Convention on Containers, 1972
Audit Committee
Capacity Building Committee
Capacity Building Directorate
CEN Management Team Meeting
Central Services
Communications, Events and Strategic Planning
Compliance and Facilitation Directorate
Council
Council Chairperson
Data Model Projects Team
Director
Deputy Director
Deputy Secretary General (of the World Customs Organization)
Director of Capacity Building/Director of Compliance and Facilitation/Director of Tariff and Trade Affairs
Division of Administration and Personnel
Employee Services Unit
Enforcement Committee
External Relations
Finance Committee
Global Information and Intelligence Strategy Project Group
Global Meeting of the Regional Entities
Global RILO Meeting
Harmonized System Committee
Harmonized System Review Sub-Committee
Head of Administration and Personnel
Information Systems and Telecommunications Service (ISTS)
Integrity Sub-Committee
Interpretation Service
Legal Service
Member Relations and Support
Office of the Secretary General
Passenger Facilitation and Control Working Group
Permanent Technical Committee
Policy Commission
Private Sector Consultative Group
Publications Service
Regional Dog Training Centre
Regional Customs Laboratory
Regional Intelligence Liaison Office
Regional Office for Capacity Building
Regional Training Centre
Revised Kyoto Convention Management Committee
Scientific Sub-Committee
Secretary General (of the World Customs Organization)
Tariff and Trade Affairs Directorate
Technical Attaché
technical Committee on Customs Valuation
technical Committee on Rules of Origin
Technical Officer
Vice-Chairperson
WCO-UPU Postal Conference
Working Group on Data and Statistics
Working Group on Performance Measurement
World Customs Organization

D. Abbreviations: acronyms and initialisms

Acronyms and initialisms are both types of abbreviations that are formed from the first letters of a group of words, without spaces (and usually without full stops).

- **Pronunciation**

Although they are formed the same way, acronyms and initialisms are pronounced differently.

- **Acronyms**

An acronym is pronounced as a word:

- NAFTA (North American Free Trade Agreement; pronounced *naff-tah*)
- NATO (North Atlantic Treaty Organization; pronounced *nay-toe*)
- EFTA (European Free Trade Association; pronounced *eff-tah*)

Generally speaking, the definite article is not used before an acronym, e.g. all the member countries of NATO (NOT the NATO). However, if the acronym is used as a modifier, it may be preceded by the definite or indefinite article: the NATO recommendation.

- **Initialisms**

In an initialism, each letter is pronounced separately or sounded out:

- RTC (Regional Training Centre); pronounced *are-tee-see*)
- ROCB (Regional Office for Capacity Building); pronounced *are-oh-see-bee*)
- WCO (World Customs Organization); pronounced *double-u-see-oh*)

The definite article is used before many initialisms (including those representing the name of an organization), e.g. the WCO has 185 Members.

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7 This section is an adapted and abridged version of “Abbreviations: acronyms and initialisms” in TERMIUM Plus®, the Government of Canada’s terminology and linguistic data bank, © Public Services and Procurement Canada, 2023: [https://www.btb.termiumplus.gc.ca/tpv2guides/guides/wrtps/index-eng.html?lang=eng&letr=indx_catlog_a&page=9MN1DTkGtmPE.html](https://www.btb.termiumplus.gc.ca/tpv2guides/guides/wrtps/index-eng.html?lang=eng&letr=indx_catlog_a&page=9MN1DTkGtmPE.html).
E. Hyphenation

The most common use for the hyphen is to join the elements of a compound term. Such a term is a combination of two or more words that have become unified in form and meaning through frequent use together. The trend over the years has been for the English compound to begin as two separate words, then be hyphenated and finally become a single word written without a space or hyphen.\(^8\)

Apart from the official name of the WCO (Customs Co-operation Council), current preference is to avoid hyphenating words such as “cooperation” and “coordination”. For example:

“The results will depend on the capacities of border agencies and the private sector to cooperate and coordinate their efforts.”

We write “Director General” and Secretary General as two separate words (not hyphenated) when referring to Directors General of Customs (WCO Members). We do, however, leave a hyphen if one appears in the official title of a Director General or Secretary General of another organization or body:

“Ngozi Okonjo-Iweala is the seventh Director-General of the WTO. She took office on 1 March 2021, becoming the first woman and the first African to serve as Director-General.”

“António Guterres is the current Secretary-General of the United Nations.”

F. Numbers

- Numbers under 10

Numbers under 10 should be written out in full in sentences: “In contrast, the Netherlands reported only seven export cases.”

- Numbers at the start of a sentence

They should also be written out in full:

“Fifty legal proceedings were initiated, resulting in the seizure of 4,862 cultural objects from various categories: paintings, coins and old books, as well as products from illegal archaeological excavations.”

“Forty-two of the objects related to temples in Egypt and were seized by the Ministry of Antiquities.”

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\(^8\) Ibid. "Hyphens: introduction".
• **Numbers and fractions**

Numbers take hyphens when they are spelled out:
One hundred and **fifty-five** Members responded to the survey.

Fractions take hyphens when used attributively, but not when used as nouns:
**Two-thirds** of the surveys have been completed.
There has been an increase of **two thirds**.

• **Currency symbols**

Currency symbols should appear before the amount and without a space:
- €25,000
- $10,000
- £5,000

Additionally, “**euro**” should be written in lower case/singular in WCO documents, e.g. 50,000 **euro**.

• **Percentages**

**Per cent** is normally written as two words in British English. Use per cent where the number is spelled out, e.g. eight **per cent**.

With figures, use the per cent sign (%), closed up to the figure, e.g. 75 %.

• **Commas and full stops in numbers**

Commas are used in numbers to indicate units of thousands and millions:
- 7,450 (seven thousand, four hundred and fifty)
- 6,500,100 (six million, five hundred thousand, one hundred)

In addition, we use full stops, not commas, to indicate decimal points in British English:
- 8.5 (eight point five)

G. **Dates and time**

• **Dates within a text**

Dates within a text should take their full form, e.g. **26 January 2023**. If the day of the week is included, e.g. **Thursday 26 January 2023**, there is no comma after the day.

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10 Adapted from [https://dictionary.cambridge.org/](https://dictionary.cambridge.org/).
If the year in question is absolutely clear from the context, the year number may be left out: on 7 December 2022, the Policy Commission adopted ... but subsequently on 7 December, it adopted.

- **Decades**

When referring to decades write, for example, the 1990s (no apostrophe; do not use “the nineties”, etc.).

- **Time spans**

Use a closed-up dash or hyphen for year ranges: 1970-1980; however, in legislative texts, use 'to' rather than a dash or hyphen (2020 to 2023). Remember, also, that 2022/2023 = one year: financial year.


1 December 2022 to 30 June 2023 (preferable to: 1 December 2022 - 30 June 2023)

- **Start dates**

The following formulations may be used to set the start of a period: with effect from 1 January 2023; shall take effect on 1 January 2023; shall have effect on 1 January 2023; shall enter into force on 1 January 2023.

The following formulations may be used to set the end of a period: until 31 December 2023; shall expire on 31 December 2023; shall cease to apply on 31 December 2023; shall apply until 31 December 2023; not later than 31 December 2023; by 31 December 2023 at the latest.

Please note the distinction between the use of ‘by’ and ‘until’ when setting time limits and periods: The report must be completed by 1 January 2024 (not: The report must be completed until 1 January 2024)

- **Time**

Use the 24-hour system (or 12-hour system with a.m. and p.m.).

For example, write 16.30 without h or hrs (or 4.30 p.m.) (always use a point).

Avoid leading zeros (e.g. 8.00 not 08.00). The full hour is written with zero minutes: 12.00 (midday), 13.00, 24.00 (midnight).

When using the 12-hour system, write 1 p.m., 1 o’clock or 1.30 p.m., but not 1.00 p.m.

**H. Weights and measures**

The following spellings and abbreviations are used at the WCO, based on the UK Metric Association style guide.  

- **Some common units**

12 [https://ukma.org.uk/style-guide/](https://ukma.org.uk/style-guide/)
<table>
<thead>
<tr>
<th>Type of measure</th>
<th>Name</th>
<th>Symbol</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Length</strong></td>
<td>millimetre</td>
<td>mm</td>
</tr>
<tr>
<td></td>
<td>centimetre</td>
<td>cm</td>
</tr>
<tr>
<td></td>
<td>metre</td>
<td>m</td>
</tr>
<tr>
<td></td>
<td>kilometre</td>
<td>km</td>
</tr>
<tr>
<td><strong>Mass</strong></td>
<td>milligram</td>
<td>mg</td>
</tr>
<tr>
<td>(weight)</td>
<td>gram</td>
<td>g</td>
</tr>
<tr>
<td></td>
<td>kilogram</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td><strong>tonne - preferred WCO spelling</strong></td>
<td>t</td>
</tr>
<tr>
<td><strong>Area</strong></td>
<td>square metre</td>
<td>m²</td>
</tr>
<tr>
<td></td>
<td>hectare</td>
<td>ha</td>
</tr>
<tr>
<td></td>
<td>square kilometre</td>
<td>km²</td>
</tr>
<tr>
<td><strong>Volume</strong></td>
<td>millilitre</td>
<td>mL or ml (WCO preference is ml)</td>
</tr>
<tr>
<td></td>
<td>cubic centimetre</td>
<td>cm³</td>
</tr>
<tr>
<td></td>
<td>litre</td>
<td>L or l (WCO preference is l)</td>
</tr>
<tr>
<td></td>
<td>cubic metre</td>
<td>m³</td>
</tr>
<tr>
<td><strong>Power</strong></td>
<td>watt</td>
<td>W</td>
</tr>
<tr>
<td></td>
<td>kilowatt</td>
<td>kW</td>
</tr>
<tr>
<td></td>
<td>megawatt</td>
<td>MW</td>
</tr>
<tr>
<td><strong>Speed</strong></td>
<td>metre per second</td>
<td>m/s</td>
</tr>
<tr>
<td></td>
<td>kilometre per hour</td>
<td>km/h</td>
</tr>
<tr>
<td><strong>Energy</strong></td>
<td>joule</td>
<td>J</td>
</tr>
<tr>
<td></td>
<td>kilowatt-hour</td>
<td>kW h</td>
</tr>
<tr>
<td><strong>Electrical units</strong></td>
<td>ampere</td>
<td>A</td>
</tr>
<tr>
<td></td>
<td>volt</td>
<td>V</td>
</tr>
<tr>
<td><strong>Temperature</strong></td>
<td>degree Celsius</td>
<td>°C</td>
</tr>
<tr>
<td><strong>Pressure</strong></td>
<td>pascal</td>
<td>Pa</td>
</tr>
<tr>
<td></td>
<td>hectopascal</td>
<td>hPa</td>
</tr>
</tbody>
</table>

- **Basic rules**
  - **Capitals and lower case**
  - Names of metric units, whether alone or combined with a prefix, always start with a lower case letter (except at the beginning of a sentence) - e.g. metre, milligram, watt.
  - The symbols for metric units are also written in lower case - except those that are named after persons - e.g. m for metre, but W for watt (the unit of power, named after
the Scottish engineer, James Watt). Note that this rule applies even when the prefix symbol is in lower case, as in kW for kilowatt. The symbol for litre (L) is an exception.

- Symbols for prefixes meaning a million or more are written in capitals, and those meaning a thousand or less are written in lower case - thus, ml for millilitre, kW for kilowatt, MJ for megajoule (unit of energy).

- **Plurals**

  - Symbols do not change and are never pluralized, e.g. 25 kg (but 25 kilograms).

- **Examples of symbol usage at the WCO**

  - **Litre (l)**
    Customs discovered 50 l of counterfeit whisky during a vehicle search.

  - **Metre (m)**
    A distance of at least 1.5 m between passengers must be observed at airport border control.

  - **Kilogram (kg)**
    Officers seized 50 kg of cocaine during a house search.

- **I. Indirect or reported speech**

  Indirect speech conveys a report of something that was said or written rather than the exact words that were spoken or written. It is used in official WCO reports.

  When converting direct, or quoted, speech to indirect, or reported, speech, several changes must be made. First, it is necessary to add a principal, or reporting, clause that contains a verb of saying, thinking or reporting in the past tense (The Chairperson confirmed that...). Next, a corresponding shift is made in the verb tenses, pronouns and certain other words in the original statement:

  - **Direct speech:** The election is being held today.
  - **Indirect speech:** The Chairperson confirmed that the election was being held that day [or on a specific date].

- **Verb tenses used for indirect or reported speech**

  The verb tenses are normally changed as follows:

  - **Present perfect to past perfect tense**

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Direct speech: The Customs investigators have been conducting searches for several days.

Indirect speech: The Director noted that the Customs investigators had been conducting searches for several days.

- Past to past perfect tense

Direct speech: The Chairperson was elected last week.

Indirect speech: It was announced that the Chairperson had been elected the previous week.

- Past perfect tense (no change)

Direct speech: The Audit Committee had been following the question closely for some time.

Indirect speech: The Director pointed out that the Audit Committee had been following the question closely for some time.

- Future to secondary future tense

Direct speech: We will mark International Customs Day on 26 January.

Indirect speech: WCO Members stated that they would mark International Customs Day on 26 January.

- Future perfect to secondary future perfect tense

Direct speech: The share of renewable energy in the European Union will have doubled in ten years' time.

Indirect speech: It was estimated that the share of renewable energy in the European Union would have doubled in ten years' time.

- Conditional tense (no change)

Direct speech: If the meeting arrangements were to change then the delegates would be informed.

Indirect speech: The Deputy Director said that if the meeting arrangements were to change then the delegates would be informed.

Example of a speech in the present tense

For Belgium, borders do not equate to obstacles but rather to opportunities for social, economic and political cooperation, and the national Customs administrations present in the Council chambers are the embodiment of that cooperation. Customs has the responsibility to ensure protection from drugs, weapons and counterfeits, but also to guarantee that everyone makes their fair contribution and that trade runs smoothly. Even when borders are compromised, I recognize the critical role played by the WCO and the importance of its support. War-induced supply chain disruption has significant implications for Customs services, their personnel and their work as a whole. By continuing to research solutions that
facilitate the work of Customs in conflict situations, the WCO is demonstrating the strength of cooperation.

How the same speech might appear in a WCO report

The Minister went on to explain that for Belgium, borders did not equate to obstacles but rather to opportunities for social, economic and political cooperation, and the national Customs administrations present in the Council chambers were the embodiment of that cooperation. Customs had the responsibility to ensure protection from drugs, weapons and counterfeits, but also to guarantee that everyone made their fair contribution and that trade ran smoothly. Even when borders were compromised, the Minister recognized the critical role played by the WCO and the importance of its support. He said that war-induced supply chain disruption had significant implications for Customs services, their personnel and their work as a whole. By continuing to research solutions that facilitated the work of Customs in conflict situations, the WCO was demonstrating the strength of cooperation.

J. Quotations

Direct quotations should reproduce the original text exactly and should be carefully checked for accuracy. Only the following changes are permitted:

- The initial letter may be changed to a capital or lower-case letter as necessary.
- The final punctuation may be omitted as necessary.
- The original footnotes and footnote indicators may be omitted.
- Typographical and other clearly unintentional errors may be corrected.

Double quotation marks

Quoted words, sentences and paragraphs are enclosed within double quotation marks.

Example:

In his opening speech, WCO Secretary General Kunio Mikuriya reminded participants of the objective of this event, namely to transform the outcomes of the WCO field research initiated in 2016 in more than 14 countries into a practical action plan for all Members impacted by fragility and conflict. "We aim at refining our analysis and at fuelling an Action Plan on Fragile Borders that should guide the activities of the WCO over the coming years in this area", he said.

Double quotation marks are also used around specialized terms when they are first introduced and defined. Thereafter, these words should be written without quotation marks.

Example:

“Circular economy” is one of the terms used to encompass this concept of moving from linear, resource-depleting systems with high emissions, high waste generation and high impacts on the environment, towards circular, less wasteful systems that use resources more efficiently.

14 This section is adapted from https://www.un.org/dgacm/en/content/editorial-manual/quotations.
and sustainably at all stages of a product’s life-cycle. Customs do not usually shape policies or measures related to the circular economy, yet Customs but might be consulted at the policymaking stage, taking into account their mandate to enforce trade-related measures that are considered as contributing to the goals of the circular economy.

K. Footnotes

Footnotes end with a full stop, except those consisting solely of an internet or email address.\(^{15}\) WCO preference is to place the footnote number directly after a full stop, where applicable.

Example:
In 2018, a World Bank symposium on the role of Big Data in achieving the Millennium Development Goals illustrated the diversity of data usage by governments.\(^1\)

L. Drafting tips and tricks

This section is designed to help you draft documents in a more natural English style, thanks to some drafting tips and tricks.

(i) Collocations

A collocation is two or more words that often go together. These combinations just sound "right" to native English speakers, who use them all the time.\(^{16}\)

These fixed expressions are common in all kinds of English, formal and informal, written and spoken.\(^{17}\) Some common examples of collocations are given below.

- **Verb collocations**\(^{18}\)

<table>
<thead>
<tr>
<th>Have</th>
<th>Do</th>
<th>Make</th>
</tr>
</thead>
<tbody>
<tr>
<td>have a problem</td>
<td>do business</td>
<td>make a difference</td>
</tr>
<tr>
<td>have a relationship</td>
<td>do nothing</td>
<td>make a mess</td>
</tr>
<tr>
<td>have a rest</td>
<td>do someone a favour</td>
<td>make a mistake</td>
</tr>
<tr>
<td>have lunch</td>
<td>do your best</td>
<td>make a noise</td>
</tr>
<tr>
<td>have sympathy</td>
<td>do your work</td>
<td>make an effort</td>
</tr>
</tbody>
</table>

---


\(^{16}\) [https://www.englishclub.com/vocabulary/collocations.htm](https://www.englishclub.com/vocabulary/collocations.htm)


\(^{18}\) Abridged and adapted from [https://www.englishclub.com/vocabulary/collocations-common.htm](https://www.englishclub.com/vocabulary/collocations-common.htm).
<table>
<thead>
<tr>
<th>Take</th>
<th>Break</th>
<th>Catch</th>
</tr>
</thead>
</table>
| take a break  
take a chance  
take a look  
take a rest  
take a seat  
take an exam  
take notes  
take someone's place | break a habit  
brake a promise  
brake a record  
brake a window  
brake the ice  
brake the law  
brake the news to someone  
brake the rules | catch fire  
catch sight of  
catch someone's attention |
<table>
<thead>
<tr>
<th>Pay</th>
<th>Save</th>
<th>Keep</th>
</tr>
</thead>
</table>
| pay a fine  
pay attention  
pay interest  
pay someone a compliment  
pay someone a visit  
pay the bill  
pay the price  
pay your respects | save energy  
save money  
save one's strength  
save someone a seat  
save someone's life  
save space  
save time | keep a diary  
keep a promise  
keep an appointment  
keep calm  
keep control  
keep in touch  
keep quiet |
<table>
<thead>
<tr>
<th>Come</th>
<th>Go</th>
<th>Get</th>
</tr>
</thead>
</table>
| come close  
come complete with  
come early  
come first  
come into view  
come last  
come late/on time  
come prepared  
come right back  
come second  
come to a compromise  
come to a decision  
come to an agreement  
come to an end  
come to a standstill  
come to terms with  
come to a total of  
come under attack | go abroad  
go astray  
go bad  
go bankrupt  
go on foot  
go online  
go out of business  
go overseas  
go quiet  
go to war | get a job  
get a shock  
get angry  
get frightened  
get permission  
get ready  
get started  
get the impression  
get the message  
get upset  
get worried |
(ii) Prepositions

It is not always easy to know which preposition to use after a particular noun, verb or adjective. Here are some of the most common combinations that cause difficulty to students of English.\(^{20}\)

A

**accuse** somebody of something (NOT for)

**afraid of** (NOT by)

**agree with** a person, opinion or policy

**agree about** a subject of discussion

**agree on** a matter for decision

**agree to** a suggestion

**angry with** (sometimes at) a person for doing something

**angry about** (sometimes at) something

**anxious about** (= worried about)

**anxious + infinitive** (= eager, wanting)

*She’s* **anxious to find** a **better job**

**arrive at** or in (NOT to)

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19 Abridged and adapted from [https://www.englishclub.com/vocabulary/collocations-common.htm](https://www.englishclub.com/vocabulary/collocations-common.htm).

B
bad at (NOT in)
belong to (= be a member of)

C
congratulate/congratulations on something
I must congratulate you on your exam results.
Congratulations on your new job!
congratulate/congratulations on/for doing something
He congratulated the team on/for having won all their games.

D
depend/dependent on (NOT from or of)
We may play football – it depends on the weather.
He doesn't want to be dependent on his parents.
But: independent of
details of
Write now for details of our special offer.
difficulty with something, (in) doing something (NOT difficulties to)
I'm having difficulty with my travel arrangements.
You won't have much difficulty (in) getting to know people at the WCO.
disappointed with somebody
disappointed with/at/about something
[a] discussion about something
We had a long discussion about politics
[to] discuss something (no preposition)
We'd better discuss your travel plans.
divide into (NOT in)

E
enter into an agreement, a discussion
enter a place (no preposition)
example of (NOT for)
explain something to somebody (NOT explain somebody something)

F
fight with
struggle with
frightened of or by

G
good at (NOT in)

I
impressed with/by
I'm very impressed with/by your work.
increase in activity, output (NOT of)
I'd like to see a big increase in activity.
independent, independent of or from
insist on (NOT to)
George's father insisted on paying.
interest/interested in (NOT for)
Not many people are interested in grammar.
lack of time prevented me from writing.
[to] lack (no preposition)
He lacks tact.
[to] be lacking in
He is lacking in tact.
leave somewhere (talking about the action of leaving)
I left Paris early, before the traffic got too heavy.
leave from somewhere (talking about the place)
Does the plane leave from Brussels or Amsterdam?
listen to
If you don’t listen to people, they won’t listen to you.
look at (= point one’s eyes at)
Stop looking at me like that.
look after (= take care of)
Thanks for looking after me when I was ill.
look for (= try to find)
Can you help me look for my keys?

make, made of/from

near to
nice to (NOT with)

pay for something that is bought (NOT pay something)
pleased with somebody
The boss is very pleased with you.
prevent ... from ...ing (NOT to)
The suspects were prevented from leaving.
proof of (NOT for)

reason for (NOT of)
remind of
responsible/responsibility for (NOT of)

search (without preposition) (= look through; look everywhere in/on)
They searched everybody’s luggage.
search for (= look for)
The Customs officers were searching for drugs at the airport.
shocked at/by
sorry about something that has happened
I’m sorry about your exam results.
sorry for/about something that one has done
I’m sorry for/about breaking your window.
sorry for a person
I feel really sorry for her children.
surprised at/by
The food is typical of the region.

Wrong about

(iii) Ways of starting a new paragraph in a document

Try to avoid a monotonous style in documents and reports, such as excessive use of “The delegate said...” to start a new paragraph. The following are examples of alternatives from recent Policy Commission Reports:

Starting a paragraph, item or statement

The Secretary General began his report by joining the Chairperson in welcoming delegates to the beautiful Kingdom of Bahrain.

The Chairperson introduced this item by explaining that the purpose the document was to present an update on the financial perspectives of the Organization and the outlook for financial year 2023/2024.

The Head of Administration and Personnel presented the working document, highlighting the Organization’s sound financial management during the COVID-19 pandemic.

Continuing a paragraph, item or statement

The Director went on to provide details about the Global Conference to be held in Abuja, Nigeria, from 31 January to 2 February 2023 under the theme “Enabling Customs in fragile and conflict-affected situations”.

A delegate went on to express his preference for a flexible approach that would balance Members’ needs with resource requirements.

He further stated that when considering ways of working in the future, and with a view to building organizational resilience and effectiveness in the post-pandemic era, the opportunities afforded by the pandemic experience would shape future working arrangements, workplace design and workforce management.

Bringing a paragraph, item or statement to a close

The Head of Administration and Personnel concluded by reiterating that a detailed budget proposal would be presented to the Finance Committee for consideration at its April 2023 session.

The Secretary General brought his presentation to a close by announcing that 2023 would be dedicated to the future of Customs.

In closing, he reminded delegates that he was nearing the end of his term as Council Chairperson, a role that he had found to be both demanding and fulfilling, and he thanked everyone for supporting him throughout this time.
(iv) Using a range of conjunctions and connectives

- Alternatives to “and”
  - As well as
  - Together with
  - Along with

He referenced the holding of regular meetings as well as additional consultations, together with the work done during the intersession.

The PTC had noted the task assigned to the Secretariat by the Policy Commission in June 2022, namely to develop a specific action plan for the Green Customs focus area of the Strategic Plan, along with action plans in the other two focus areas

- Alternatives to “also”
  - In addition/additionally
  - Furthermore
  - Moreover

In addition, the COVID-19 Action Plan had heightened Customs visibility internationally by dealing with health-related issues, in particular through Operation STOP II.

Furthermore, delegates supported the endorsement of the 3rd Edition of the Compendium of Case Studies on E-Commerce.

Moreover, delegates provided guidance for future WCO work in the area of cross-border e-commerce.

M. Gender-neutral language

It is of the utmost importance to use language that is respectful to all people and to acknowledge the role of language in promoting gender equality and diversity and in eradicating gender stereotypes and other biases.

In a recent development in the area of gender equality and diversity, the Secretariat has adopted a policy of using gender-neutral language in its applications, in WCO publications and on the WCO website, as directed by the Council. This change stems from a recommendation by the Permanent Technical Committee at its 231st/232nd Sessions in April 2021 that the Council “adopt gender-neutral language in WCO documents”.21 This recommendation was endorsed by the Council at its 138th Session in June 2021.22

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21 See Doc. PC0663, paragraph 60.
22 See Doc. SC0208e, paragraph 117.
Definition

**Gender-neutral language** is language that is not gender-specific, i.e. with no specific reference to women or men.²³

Preference for gender-neutral language over gender-biased language

Some examples of gender-biased terms and the preferred gender-neutral option are set out below.

<table>
<thead>
<tr>
<th>Examples of gender-biased language</th>
<th>Examples of gender-neutral language</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chairman</td>
<td>Chairperson/Chair</td>
</tr>
<tr>
<td>Common man</td>
<td>Average person</td>
</tr>
<tr>
<td>Man</td>
<td>Person or individual</td>
</tr>
<tr>
<td>Mankind</td>
<td>Humanity, human beings, people</td>
</tr>
<tr>
<td>Manpower</td>
<td>Workforce, labour force, workers</td>
</tr>
<tr>
<td>Policeman</td>
<td>Police officer</td>
</tr>
<tr>
<td>Postman</td>
<td>Postal worker</td>
</tr>
<tr>
<td>Spokesman</td>
<td>Spokesperson</td>
</tr>
</tbody>
</table>

Changes to reflect gender-neutral language in the Terms of Reference of WCO working bodies, documents and other texts

(i) Replacing “Chairman” by “Chairperson”, and “Vice-Chairman” by “Vice-Chairperson” in the Terms of Reference of WCO working bodies. For example:

“The Committee, under its Chairperson who is elected from among the delegates, examines issues on the basis of documents prepared by the Secretariat, which incorporate comments and proposals from administrations.”

(ii) Using the first and last names of delegates and speakers in WCO reports and documents without including “Mr./Ms.”. For example:

“The PTC took note of the opening remarks by Pranab Kumar Das, Director of Compliance and Facilitation at the WCO.”

“The Deputy Director of Procedures and Facilitation, Brendan O’Hearn, provided an update on the item through a PowerPoint presentation.”

(iii) In WCO correspondence, the form of address “Ms.” is generally preferred to “Mrs.”.

“Dear Ms. Smith,

²³ See the definition of gender-neutral language provided by the European Institute for Gender Equality: [gender-neutral language | European Institute for Gender Equality (europa.eu)](https://europa.eu)
I am writing in response to your letter dated 15 April 2023....

If, however, the recipient prefers to be addressed as “Mrs.” then please use that form of address.

In addition, the Secretariat is open to addressing recipients differently, upon request and depending on their preference. Accordingly, the following disclaimer will be added to WCO correspondence: “The WCO strives to promote a culture of respect, inclusiveness and diversity. Please contact Englishlanguagestyle@wcoomd.org if you would like the WCO to use a different form of address when corresponding with you.”

Please note that this document does not constitute the entirety of the gender-neutral approach to language. Should anyone wish to discuss this matter further, they can contact us at Englishlanguagestyle@wcoomd.org.

Further reading on gender-neutral and inclusive language
Annex I -Preferred WCO spelling

Introduction

In keeping with United Nations practice, the Concise Oxford English Dictionary, twelfth edition, is the current authority for spelling in the WCO. If more than one spelling is given in the dictionary, use the form listed first unless otherwise indicated in the WCO spelling list below.24

The preferred spelling of some of the most commonly used words in WCO documents is highlighted in blue font and underlining below. The list has also been abridged to reflect vocabulary that may appear in WCO documents.

Notes:
* Indicates a change from previous practice.
** Indicates an exception to the twelfth edition of the Concise Oxford English Dictionary.
*** Indicates both a change from previous practice and an exception to the twelfth edition.25

25 Idem.
above-mentioned
acknowledgement
addenda
ad hoc
ad infinitum
ad litem
adviser
aeroplane
aforementioned
after: compound forms are closed except:
  after-effect
  after-image
  after-service
age-appropriate (adjective)
ageing
ageism
age-selective (adjective)
age-specific (adjective)
agribusiness
agri-food
agriciscense
agritourism
agroecological
agroecosystem
agroforestry
agro-industry
agro-processing
AIDS (acquired immunodeficiency syndrome)
airbag
air conditioner, air conditioning (noun)
air-conditioned, air-conditioning (adjective)
aircraft (singular and plural)
aircrew
airdrop
airfare
airfield
airfreight
airlift
airspace
air traffic control
allot, allotted, allotment
Al-Qaeda
aluminium
among (not "amongst")
aemia
anaesthetic
analgoue (but analog in computer technology)
analyse
antenatal
antennae (insects)
antennas (aerials)
anti-aircraft
anti-inflammatory
antimalarial
antimicrobial
anti-money-laundering (adjective; not to be used as a noun)
anti-poverty
a posteriori
appal, appalled, appalling
appendices
a priori
armoury
artefact
**asylum-seeker
asylum-seeking (adjective)
atché [Technical Attaché, Customs Attaché in WCO documents]
attoy general
audiobook
*audvisual
auditor general
avant-garde
awareness-raising (noun and adjective)

back up (verb)
backup (noun and adjective)
backward (adjective)
backwards (adv.)
balance of payments (noun)
balance-of-payments (adjective)
balance sheet
bandwidth
baseline
base-year (adjective)
beforehand
behaviour
behove
**benefitted, benefitting
benefit-sharing
bi: compound forms are closed:
  biannual (twice a year)
  biennial (every second year)
  bimonthly (every two months)

blood-borne
bond market
bookkeeping
bottleneck
brain drain
break away (verb)
breakaway (noun and adjective)
break down (verb)
breakdown (noun)
breakthrough
break up (verb)
break-up (noun)

Brigadier General
broadband (telecommunications)
build up (verb)
build-up (noun)
bureaux
burned (not "burnt")
**communiqué**  
compel, compelled  
compendiums  
confidence-building (noun and adj)  
connection  
consensus  
**consortiums**  
contingent-owned equipment  
cooperate, cooperation  

digitize  
diktat  
*Director General (plural: Directors General)*  
disc (but disk in computer technology)  
discreet (prudent)  
discrete (separate)  
dispatch  
donor dependence  
donor-dependent (adjective)  
donor-funded (adjective)  
dot-com  
dot-org  
doubling time  
draw down (verb)  
drawdown (noun)  
drift-net (noun)  
drift-net (adjective)  
drinking water  
drop out (verb)  
dropout (noun and adjective)  
drug dealer  
drug dealing  
drug-taking  
drug trafficking  
drug user  
drug-using (adjective)  
dryland(s) (type of ecosystem)  
duty bearer  
dwelling unit  
dysfunctional  

e:- compound forms are hyphenated, except:  
*email  
and where the second element begins with a capital letter:  
eATA  
early-initiation (adjective)  
eye warning system  

information (cf. inquire)  
enrol, enrolled, enrolling, enrolment  
en route  
enterprise resource planning (not hyphenated)  
equaled, equalling  
equipped, equipping  
euro (WCO preference is to use in the singular)
earmark
east(ern) (a geographical direction or an area within a country)
East(ern) (a major region, e.g. East Africa, Eastern Europe)
east-north-east, east-south-east
eastward
eco-friendly
eco-label, eco-labelling
ecosystem
ecotourism
eco-warrior
ecozone
*email
embargoes
encyclopedia
endeavour
end product
end result
*end user (noun)
end user (adjective)
energy-efficient
enquire, enquiry (referring to a request for

F

fact-finding
fact sheet
fait accompli
fall-off (noun)
fall out (verb)
fallop (noun)
family-life (adjective)
farmland
far-reaching
favour
feedback
fibreglass
fibre-optic (adjective)
fibre optics (noun)
field trip
fieldwork, fieldworker
fine-tune
firearm
firebomb
fire-control (adjective)
fire engine
firefight
firefighter
firefighting
first-hand (adjective and adv.)
fixed-period (adjective)
fixed-wing (adjective)
flak
flash flood
flavour
flextime (generic)
flow chart
flowsheet

Eurobond
*eurozone
everyday (adjective)
every day (adv)
exaggerate
Excel
ex gratia
ex officio
exorbitant
expel, expelled, expelling
export-processing zone
exposé
ex post facto
extrabudgetary
***extracurricular
extrajudicial
extralegal
extranet
extraregional
extraterritorial
eyewitness

focused, focuses, focusing
follow through (verb)
follow-through (noun)
follow up (verb)
follow-up (noun and adjective)
food-insecure
foodstuff
footnote
force majeure
forcible
foregoing (preceding)
forest lands
forever
foreword (to a book)
forgo (go without)
formulas (but "formulae" in mathematics)
forums
forward (verb, adjective and adv.)
freedom fighter
freelance, freelancer
free trade (noun and adjective)
*fresh water (noun)
freshwater (adjective)
front line (noun)
front-line (adjective)
fuelled, fuelling
fuelwood
fulfil, fulfilled, fulfilling, fulfilment
full-time
fundraiser
*fundraising
gauge
gender-diverse
gender-neutral
gender-specific
geo: compound forms are closed
globalization
globalize
good-neighbourly (adj)
goodwill

gram
good-neighbourly (adj)
goodwill

grass roots (noun)
good-neighbourly (adj)
goodwill

grass-roots (adj)
grey
groundwater
groundwork
guerrilla
guidelines
gunfire

handheld
harbour
hard-walled (adj)
harmonize
hardwired
hashtag
health care (noun)
health-care (adj)
help desk
helpline
high-mortality-risk (adj)
HIV (human immunodeficiency virus)
HIV-positive
home care (noun)
home-care (adj)
home-made
homeowner
homeownership
home page
homeschool
homogeneous
honorariums

honorary
hostage-taking
hot-desking
hotspot
human resources (not hyphenated)
hydroelectric
hydropower
hydrosystem
hygiene
hyper: compound forms are closed
honorary
hostage-taking
hot-desking
hotspot
human resources (not hyphenated)
hydroelectric

Ibero-American

ibid
ill: compound adjectives are hyphenated only when preceding a noun (e.g. an ill-designed project; the project is ill designed)
ill-treatment
imperilled
inasmuch as
income generation (noun)
income-generation (adj)
in-depth (adj)
indexes (lists in a book), indices (statistical)
indispensable
information and communications technology
information-sharing
infrared
in-house
initialled, initialling
in-kind (adj)

interdenominational
interdepartmental
interdependence
Interdisciplinary
interdivisional
interfamily
intergenerational
intergovernmental
*intergroup
inter-industry
inter-institutional
interlink, interlinkage
*interministerial
inter-mission (between missions)
intermission (between acts)
Internet
inter-office
inter-organizational
in-migration
inpatient
in-person (adjective)
inquire, inquiry (referring to a formal investigation) (cf. enquire)
in-session (adjective)
in situ
insofar
insourcing
install, installation, instalment
instil
institution-building
interactive
inter-agency
inter alia
inter-American
inter-annual
interbank
intercommunal
intercountry
intercultural
interparliamentary
interprovincial
interregional
interrelate
intersectoral
intersession (noun), intersessional
interspace
inter-State (between countries)
interstate (between states)
inter-unit
intra: compound forms are closed except:
  intra-African
  intra-agency
  intra-industry
  intra-mission
  intra-State (within a country)
  intra-urban
in vitro
inward (adjective)
inwards (adv.)
ipso facto

J

Jail
judgment
judgmental
jump-start

K

kick-start
kilogram (kg)
kilometre (km)
kilowatt (kW)
know-how
knowledge-sharing
labelled, labelling, laborious
labour, labour-force (adjective), labour-market (adjective)
laissé-faire
laissé-passer (singular and plural)
landholder
landline, landlocked
landmine
landowner
land use (noun), land-use (adjective)
laserdisc
lawmaker
law-making
lay off (verb), layoff (noun)
lead time
lead-up (noun)
learned
least developed countries
letter of assist, levelled, levelling
liaison
liberalization
licensure (noun), license (verb)
Lieutenant General
life cycle
lifelong
life-saving
lifespan
lifestyle
life table (noun), life-table (adjective)
lifetime
lire
living space
local area network
log in, log out (verb), login, logout (noun)
log on, log off (verb), logon, logoff (noun)
long-standing (adjective), long-term (adjective)
loophole
lower-case (adjective), low-level (adjective)
lump-sum (adjective), lump sum (noun)

machine gun
machine-readable
macro: compound forms are closed except:
macro level (noun), macro-level (adjective)
(note: “macro” in this case is a stand-alone word, not a prefix)
macro-unit
mainframe
mainland
Major General
mandate holder
man-hour (preferred: person-hour)
man-made (preferred: human-caused, human-made)
manoeuvre
marketplace
market town
mark up (verb), markup (noun)
marshal
marshalled, marshalling
master plan
matrices
meagre
misspelled (not “misspelt”)
misstep
*Mmes. (in English)
modelled, modelling
modus operandi, modi operandi
money-laundering (noun and adjective)
moneylender, moneylending
money market (noun and adjective)
moratoriums
mores
mould
movable
**Mr.
**Mrs.
**Ms.
multi-access
multi-bilateral
multibillion
multi-cause
multicellular
multi-centred
multichannel
multi-client
multicoloured
meantime
meanwhile
medium-sized (adjective)
medium-variant (adjective)
meeting place
*megacity
megajoule (MJ)
megavolt (MV)
megavolt-ampere (MVA)
**Messrs. (in English)
meter (instrument)
metre (unit of length)
medium-(adjective)
medium-variant (adjective)
meeting place
megacity
megajoule (MJ)
megavolt (MV)
megavolt-ampere (MVA)
Messrs. (in English)
meter (instrument)
metre (unit of length)
micro: compound forms are closed except:
  micro-business
  micro-entrepreneur
  micro-environment
  micro-event
  micro level (noun), micro-level (adjective)
  (note: "micro" in this case is a stand-alone word, not a prefix)
mid-1990s
mid-air
midday
middleman (preferred; intermediary)
midlife (noun and adjective)
mid-ocean, mid-oceanic
midpoint
mid-range
mid-season
mid-size
midsummer
midterm
midway
midweek
midyear
mileage
milieux
millenniums
mindset
mine clearance (noun)
multilingual
minimize
minister
minimise
ministry
multicultural
multicultural
multifunctional
multigenerational
multilayer
multinational
multitiered
multi-faith
multifocal
multifunctional
multigenerational
multivariate
mutatis mutandis
n
nation State
nationwide
neighbour
netbook
neuro: compound forms are closed nevertheless
newborn
within a country
newsfeed
newspaper
newsflash
newsgroup
newsstand
newswire
newsworthy
no-fly zone
nonconforming, nonconformist
nondescript
nonfeasance
nonetheless
non sequitur
no one
north(ern), north-east(ern), north-west(ern) (geographical
direction/area)
North(ern) (continent or major region, e.g. North America,
North Africa)
northward
note verbale (plural: notes verbaux)
odour
offence
offensive
off-hours (noun)
office holder
off-label (adjective)
off-limits (adjective)
offline
offload
off-message (adjective)
off-peak
off-ramp (noun)
off-road
offset
offshore
off-site (adjective)
old age (noun)
old-age (adjective)
old-growth (adjective)
on-board (adjective) (on a ship or aircraft)
onboarding (in human resources)
ongoing
online
on-message (adjective)
on-screen
onshore
on-site (adjective)
onward (adjective and adv.)
op-ed (noun and adjective)
ordinance (law)
ordinance (munitions)
organization
organization chart
organize
outmigration
out-of-court (adj)
out-of-date (adjective)
outsource
out-take (noun)
over: compound forms are closed except:
over-elaborate
over-exercise
over-optimistic
over-refine
*overabundant
**overrepresent

panellist
paper-smart (adjective)
paralyse
paramedical
paramilitary
part-time
passer-by (plural: passers-by)
payback (noun)
payday
payroll
peacebuilder, peacebuilding
peacekeeper, peacekeeping
peacemaker, peacemaking
peacetime
*penholder
per annum
per capita
per cent
per diem
peri-urban
per se
person-day, person-hour
phyto: combinations are closed
place name
plebiscite
plough
P.O. Box
policyholder
preconceive
precondition
pre-construction
*predate
predawn
predeployment
pre- eminent
pre-empt
pre-establish
pre-exist
pre-ignition
pre-industrial
pre-initiation countries
pre-inspection
pre-investment
pre-modern
pre-owned
pre-package
pre-plan
pre-position
pre-press
pre-production
pre-qualify
pre-record
pre-register
pre-release
pre-screen
policymaker, policymaking
policy-setting
post-adolescent
post-cold-war
postdoctoral
post-feminist
postgraduate
post-industrial
postmodern
post-mortem
post-operative
post-session
post-war
power plant
power-sharing
practice (noun)
practise (verb)
pre-adolescent
pre-book

pre-sell
pre-session
President-elect
pretence
*pretrial prima facie
principal (first in rank) (noun and adjective)
principle (fundamental truth) (noun)
printout
private sector (not hyphenated)
privatization
privatize
procès-verbal (plural: procès-verbaux)
procyclical
program (computing only) (noun and verb)
programme (noun and verb)
proofread, proofreader
pro rata
prorate
pro tempore
psycho: compound forms are closed
public sector (not hyphenated)

R

radioactive
radioisotope
rain-fed
rainforest
rainwater
raison d’être
range area
rapprochement
rateable
ratepayer
re-: combinations are closed except:
re-advertise
re-edit
re-educate
re-elect
re-emerge
re-emphasize
re-employ
re-enact
re-enforce
re-engage
re-engineer
re-enrol
re-enter
re-equip
re-erect
re-establish
re-evaluate
re-examine
re-export
read-only memory
readout (noun)
record-breaking (adjective)
referendums
reflection

regime
region-wide
reroute
results-based (adjective)
results-oriented (adjective)
résumé
retro: combinations are closed
reversible
right(s) holder (not hyphenated)
rigorous
risk reduction (noun and adjective)
riverbed
river water
roadbed
roadblock
road map
roadwork
rollback (noun)
roll back (verb)
roll call (noun)
roll-call (adjective)
roll forward (noun and verb)
roll out (verb)
roll-out (noun)
roll over (verb)
rollover (noun)
round table (noun)
round-table (adjective)
routing
rule of law (not hyphenated)
rumour
run-off (noun and adjective)
run-up (noun)
rural-urban (demographic movement)
rural/urban (comparison)
salary earner
saleable
salt water (noun)
saltwater (adjective)
savings bank
sceptic, sceptical, scepticism
schoolbook
schoolchild
schoolday
schoolroom
schoolteacher
schoolwork
seabed
sea level (not hyphenated)
seaport
seawater
sectoral
security sector (not hyphenated)
self-
: compound forms are hyphenated
sell off (verb)
sell-off (noun)
semi-
annual (twice a year)
semi-
automatic
semi-
autonomous
semicircle
semicolon
semic
onductor
semi-
conscious
semi-
cylinder
semi-
darkness
semi-
detached
semi-
final
semi-
finished
semi-
independent
semi-
invalid
semi-
literate
semi-
monthly (twice a month)
semi-
oficial
semi-
permanent
semi-
precious
semi-
professional
semi-
retired
semi-
rigid
semi-
skilled
semi-
solid
semi-
trailer
semi-
weekly (twice a week)
set back (verb)
setback (noun)
set up (verb)
set-up (noun)
shake up (verb)
shake-up (noun)
shoikh
shellfire
shopkeeper
shortcoming
shortfall
shortlist
South-South cooperation
southward
specialize
spelled (not "spelt")
spillover (noun and adjective)
stabilization
stabilize
staff-day, staff-hour
staff member
stakeholder
stalemate
standardize
standby (noun and adjective)
stand-alone (adjective)
stand in (verb)
stand-in (noun)
State-building
stationary (not moving)
stationery (paper)
status-conscious
status-of-forces agreement
status quo
step: compound forms are closed except:
stockbroker
stockholder
stock market
stockpile
stocktaking
storefront
storekeeper
storey (of a building)
straightforward
strip-search
*sub: compound forms are closed except:
sub-account
sub-amendment
sub-aquatic
sub-area
sub-assembly
sub-block
sub-body
sub-bottom
sub-branch
sub-bureau
sub-calibre
sub-centre
sub-clan
sub-discipline
sub-element
sub-entry
sub-folder
sub-goal
sub-interval
sub-issue
sub-item
sub-lesssee
sub-lessor
**sub-let
sub-munitions
sub-office
short-lived
side effect
sine qua non
sizeable
size class
skilful
skill set
slow down (verb)
slowdown (noun)
small-satellite (adjective)
smartphone
sociobiology
sociocultural
sociodemographic
**socioeconomic
*sociomedical
sociopolitical
solicitor general (plural: solicitors general)
sombre
south(ern), south-east(ern), south-west(ern) (a geographical direction or an area within a country)
South(ern), South-East(ern), South-West(ern) (a continent or major region, e.g. South America, Southern Africa, Southern Europe, South-East Asia; exception: Association of Southeast Asian Nations)
sub-prefect
sub-prefecture
sub-prime
sub-province
sub-Saharan
sub-seafloor
sub-theme
sub-working group
sub-zero
subject matter (not hyphenated)
subprogram (computing only)
subprogramme
*subunit
succeed
summarize
supersede
superstructure
supervisor
surface water (noun)
surface-water (adjective)
suspense account
syllabuses
symposiums
system-wide

takeover (noun)
targeted, targeting
tariff
task force
taxpayer
tear gas (noun)
**tear-gas (adjective)
* ter
test-ban (adjective)
text-processing
text processor
therefor (for that purpose)
therefore (consequently)
think tank
time-consuming
time deposit
time frame
time horizon
timekeeper
time lag
time limit
timeline
time period
timescale
time series
time sheet
timespan
timetable
title page
**tone (WCO preference - see section H)
topsoil
totalled, totalling
towards

traffic, trafficked, trafficking
*training ground
tranquillity
tranquillizer
transalpine
transatlantic
transboundary
transcontinental
trans-fat, trans-fatty acid
transferable, transference
transferred, transferring
transgender
transglobal
transmigrant
**tranship, transshipment
travelled, travelling
tripwire
troop contributor
troop-contributing
T-shirt
tsunamis
tunnelled, tunnelling
turn around (verb)
turnaround (noun)
turning point
turnkey (adjective)
turn off (verb)
turn-off (noun)
turn out (verb)
turnout (noun)
turn over (verb)
turnover (noun)
two-faced
tradable

trade-off (noun)

twofold
typeset, typesetting, typesetter
tyre

U

ultra: compound forms are closed except:
ultra-high frequency (noun)
ultra-high-frequency (adjective)
undersecretary
under way
uni: compound forms are closed
unmistakable
update
upgrade
upper-case (adjective)
uproot
up-to-date (adjective)

upward (adjective and adv.)
urban dweller
urban-rural (demographic movement)
urban/rural (comparison)
usability
usable
use-by date
use-effectiveness
user-friendly
username
utilize
U-turn

V

vacuum-pack (verb)
vacuum-packed (adjective)
value added (noun and adjective)
value system
toppur
vari: compound forms are closed
V-chip
versus
vice (tool)
Vice-Chair
Vice-President
Vice-President-elect
vice versa
video camera
videoconference
videodisc
video game

videographics
videography
video link
video map
video recorder
video recording
viewfinder
viewpoint
vigorous
vigour
vis-a-vis
vitamin A
voicemail
voice-over (noun and adjective)
voiceprint

W

wage earner
wage-earning
wagon

West(ern) (a major region, e.g. West Africa, Western Europe)
west-north-west, west-south-west
walkie-talkie
walk in (verb)
walk-in (adjective)
walkout (noun)
walk-through (noun)
wallboard
wallchart
war chest
war crime
war criminal
war cry
war game
warhead
warlike
warlord
warmonger
warpath
warplane
warship
wartime
war-torn (adjective)
washout (noun)
washhtub
wastewater
Washington, D.C.
watch list (noun and adjective)
watchtower
waterbird
waterborne
water cannon
watercourse
watercraft
waterfowl
waterfront
waterhole
water level
waterline
waterlogged
water main
watermark
watermill
water power
waterproof
water-repellant (adjective)
water-resistant (adjective)
watershed
water supply
water table
watertight
water tower
waterway
waterworks
watt-hour
wattmeter
wavelength
weather-beaten
weatherproof
webcam
webcast
web hosting
webinar
weblink
weblog
websail
webmaster
web page
web ring
westward
wetland(s)
wet lease
wheelchair
while (not "whilst")
whistle-blower, whistle-blowing
whiteboard
wholegrain
wholehearted
wholewheat
wide area network
wideband
widebody
Wi-Fi
wild card
wildcat
wildfire
wildfowl
wilful
windblown
windborne
windbreak
windburn
wind chill
windfall
windowpane
windowsill
windproof
windscreen
windshield
windstorm
windswept
wingspan
wingspread
win-win (adjective)
wiretap, wiretapping, wiretapper
withhold
woodblock
woodchip
woodpile
woodshed
woodsmoke
woodwork
woodyard
word-processing
word processor
work around (verb)
workaround (noun)
workday
workflow
workforce
**work-hour
workload
workload-sharing
work out (verb)
workout (noun)
work permit
workplace
workplan
workroom
worksheet
workshop
worksite
workspace
workstation
workstream
workweek
website
webspace
weekday
weekend
well: compound adjectives are hyphenated only when preceding
(e.g. a well-designed project; the project is well designed)
well-being
well-to-do
well water (noun)
well-wisher
west(ern) (a geographical direction or an area
within a country)

X

X chromosome
xeno: compound forms are closed
X factor
X-ray

Y

Y chromosome
*year-on-year
year-round (adjective)
YouTube

Z

zero gravity
zeros
zero-sum (adjective)
zero-tolerance (adjective)
zigzag
zoonosis
## Annex II - WCO Members with currency and adjective

<table>
<thead>
<tr>
<th>WCO Member</th>
<th>Currency</th>
<th>Adjective</th>
</tr>
</thead>
<tbody>
<tr>
<td>Afghanistan (Islamic Republic of)</td>
<td>Afghan afghani</td>
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<td>Albania</td>
<td>Albanian lek</td>
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<td>Algeria</td>
<td>Algerian dinar</td>
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<td>Andorra</td>
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<td>Angola</td>
<td>Angolan kwanza</td>
<td>Angolan</td>
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<td>Antigua and Barbuda</td>
<td>East Caribbean dollar</td>
<td>of Antigua and Barbuda</td>
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<td>Argentina</td>
<td>Argentine peso</td>
<td>Argentine</td>
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<td>Armenia</td>
<td>Armenian dram</td>
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<td>Australia</td>
<td>Australian dollar</td>
<td>Australian</td>
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<tr>
<td>Austria</td>
<td>euro</td>
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<td>Azerbaijan</td>
<td>Azerbaijan manat</td>
<td>Azerbaijan or Azerbaijani</td>
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<td>Bahamian dollar</td>
<td>Bahamas or Bahamian</td>
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<td>Bahraini dinar</td>
<td>Bahrain or Bahraini</td>
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<td>Bangladesh or Bangladeshi</td>
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<td>Barbados</td>
<td>Barbados dollar</td>
<td>Barbados or Barbadian</td>
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<td>Belarusian rouble</td>
<td>Belarussian</td>
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<td>Belize dollar</td>
<td>Belize or Belizean</td>
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<td>Benin</td>
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<td>Bhutan ngultrum</td>
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<td>Bolivia boliviano</td>
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<td>Bosnia and Herzegovina</td>
<td>Bosnia and Herzegovina convertible mark</td>
<td>Bosnian</td>
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<td>Botswana</td>
<td>Botswana pula</td>
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<td>Brazil</td>
<td>Brazilian real</td>
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<td>Brunei Darussalam</td>
<td>Brunei dollar</td>
<td>Brunei or Bruneian</td>
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<td>Bulgaria</td>
<td>Bulgarian lev</td>
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<td>Burkina Faso</td>
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<td>Burundi</td>
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<td>All three forms - Burundi, of Burundi or Burundian - are acceptable.</td>
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<td>Cambodia</td>
<td>Cambodian riel</td>
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<td>Country</td>
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<td>Cameroon</td>
<td>CFA franc</td>
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<td>Canada</td>
<td>Canadian dollar</td>
<td>Canadian</td>
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<td>Cape Verde</td>
<td>Cape Verde escudo</td>
<td>Cape Verdean</td>
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<td>Central African Republic</td>
<td>CFA franc</td>
<td>Central African</td>
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<td>Chad</td>
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<td>Chile</td>
<td>Chilean peso</td>
<td>Chilean</td>
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<td>China (People’s Republic of)</td>
<td>Chinese renminbi</td>
<td>Chinese</td>
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<td>Colombia</td>
<td>Colombian peso</td>
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<td>Comoros</td>
<td>Comoros franc</td>
<td>Comorian</td>
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<td>Congo (Republic of the)</td>
<td>CFA franc</td>
<td>Congolese</td>
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<td>Costa Rica</td>
<td>Costa Rica colon</td>
<td>Costa Rican</td>
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<td>Côte d’Ivoire</td>
<td>CFA franc</td>
<td>Ivorian</td>
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<td>Croatia</td>
<td>Croatia kuna</td>
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<td>Cuba</td>
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<td>Cuban</td>
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<td>Curaçao</td>
<td>Netherlands Antilles guilder</td>
<td>of Curaçao</td>
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<td>Cyprus</td>
<td>euro</td>
<td>Cypriot</td>
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<td>Czech Republic</td>
<td>Czech koruna</td>
<td>Czech</td>
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<td>Democratic Republic of the Congo</td>
<td>Congo franc, Dem. Rep.of Congo</td>
<td>Congolese</td>
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<td>Denmark</td>
<td>Danish krone</td>
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<td>Djibouti</td>
<td>Djibouti franc</td>
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<td>Dominican Republic</td>
<td>Dominican peso</td>
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<td>Ecuador</td>
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<td>El Salvador</td>
<td>United States dollar&lt;sup&gt;26&lt;/sup&gt;</td>
<td>Salvadoran</td>
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<td>Equatorial Guinea</td>
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<td>of Equatorial Guinea</td>
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<td>Ethiopian birr</td>
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</table>

<sup>26</sup> The Central Bank of El Salvador has confirmed that the El Salvador colón is still legal tender in the country. Nevertheless, all transactions are settled in US$ because 95% of the colóns are no longer in circulation: [https://unterm.un.org/unterm2/un-term/display/record/unhq/na/05d47d83-cd3b-4824-b823-782edafcf308](https://unterm.un.org/unterm2/un-term/display/record/unhq/na/05d47d83-cd3b-4824-b823-782edafcf308).
<table>
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<th>Country</th>
<th>Currency or Language</th>
<th>Adjective</th>
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<td>European Union</td>
<td></td>
<td>Akin WCO Member. See individual EU Member States for adjective.</td>
<td>All EU Member States use the euro as their currency except for Bulgaria, Croatia, Czech Republic, Denmark, Hungary, Poland, Romania and Sweden.</td>
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## Annex III - Forms of address and formula above signature

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<th>Addressee</th>
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<th>Formula above signature</th>
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<tr>
<td><strong>1. Diplomatic representatives</strong></td>
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<tr>
<td>(a) Ambassador</td>
<td>Your Excellency</td>
<td>I avail myself of this opportunity to renew [express] to Your Excellency the assurance of my highest consideration</td>
</tr>
<tr>
<td>(b) Minister</td>
<td>Your Excellency</td>
<td>I avail myself of this opportunity to renew [express] to Your Excellency the assurance of my highest consideration</td>
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<tr>
<td>(c) Chargé d’Affaires</td>
<td>Sir (Madam)</td>
<td>Accept, Sir (Madam), the assurance of my most distinguished consideration</td>
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<td><strong>2. Delegations</strong></td>
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<td>(a) Council</td>
<td>Sir (Madam)</td>
<td>(a) I have the honour to be, with high consideration, Sir (Madam), Your obedient Servant</td>
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<tr>
<td></td>
<td></td>
<td>(b) I am, Sir (Madam), Your obedient Servant</td>
</tr>
<tr>
<td>(b) Committee</td>
<td>Dear Sir (Dear Madam)</td>
<td>Yours faithfully</td>
</tr>
<tr>
<td>(c) Informal letter</td>
<td>Dear Mr. (Dear Ms.)</td>
<td>Yours sincerely</td>
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<tr>
<td><strong>3. International organizations and all other correspondence</strong></td>
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<tr>
<td>(a) Formal (to Secretary General, etc.)</td>
<td>Sir (Madam)</td>
<td>Accept, Sir (Madam), the assurance of my highest consideration</td>
</tr>
<tr>
<td>(b) Informal</td>
<td>Dear Mr. (Dear Ms.)</td>
<td>Yours sincerely</td>
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Annex IV - Examples of official WCO correspondence

(1) Sample letter to Ambassadors

The Secretary General of the Customs Co-operation Council presents his compliments and has the honour to inform Your Excellency, with reference to the note of 9 July 2021 concerning amendments to the Nomenclature appended as an Annex to the International Convention on the Harmonized Description and Coding System adopted by the Customs Co-operation Council at its 138th (June 2021) Session, that there is no objection to the recommended amendments outstanding at the close of the period of six months allowed for such objections under Article 16.2 of the Convention.

In accordance with Article 16.3 of the Convention, the recommended amendments are therefore deemed to be accepted and in accordance with Article 16.4 (b) of the Convention these amendments shall enter into force for all Contracting Parties to the Convention on 1 January 2024.

The Secretary General avails himself of this opportunity to renew to Your Excellency the assurance of his highest consideration.

Annex: one certified copy of the accepted amendments
Dear Director General,

I am pleased to invite your Administration to attend the 86th Session of the World Customs Organization’s (WCO) Policy Commission. The Meeting will be held in-person at the WCO Headquarters in Brussels. The Meeting is scheduled to take place from Monday 20 June 2022, starting at 10.00 a.m. (Brussels time), to Wednesday 22 June 2022, inclusive. Simultaneous interpretation in English and French will be provided. Interpretation in Arabic, Russian and Spanish will also be provided, subject to funding confirmation.

The WCO Secretariat has worked closely with the Council Chairperson and the Vice-Chairpersons to develop the draft Agenda (Doc. SP0777) enclosed herewith. The draft Agenda includes key technical work developed through our main Committees and working bodies, as well as important issues related to governance. A draft Programme of Work and a draft Annotated Agenda will be circulated closer to the meeting dates for Members’ ease of reference.

It should be noted that, on the morning of Wednesday 22 June, there will be an opportunity for Policy Commission members to engage and interact with the WCO’s private sector partners (members of the Private Sector Consultative Group + other non-governmental associations with which the WCO maintains cooperative relations). You are very much encouraged to take part in the session, designed to enhance the essential relations between the Customs and its private sector stakeholders. A draft programme for this session will be made available in advance of the meeting.

I should be grateful to be informed of the membership of your delegation (a maximum of three delegates per administration) to the Policy Commission Session by registering online via the WCO Members’ Web site (http://www.wcoomd.org) by Friday 10 June 2022, at the latest. In order to register on-line, you will need to have access to the Members’ Web site1. This will allow us to better prepare for the Meeting and ensure that all necessary arrangements are in place.

I thank you for your attention to this matter and I really look forward to welcoming you once again in Brussels to advance the important work led by our Policy Commission.

Yours sincerely,

Kunio Mikuriya
Secretary General
Dear Director General,

It is my pleasure to inform you that the World Customs Organization is now launching its 14th annual photo competition. The competition is an opportunity for WCO Members to participate in an enjoyable activity aimed at promoting our many achievements around the world.

The 2022 WCO Photo Competition is open to any submission that either illustrates the theme for the year 2022, namely, “Scaling up Customs Digital Transformation by Embracing a Data Culture and Building a Data Ecosystem” or portrays “Customs in action” in its many roles and responsibilities, depicting, for example, Customs officers in uniform performing their day-to-day tasks that are crucial for facilitating legitimate trade and ensuring the protection of society, especially during this continuing global health crisis. The importance of cross-cutting issues such as gender equality and diversity or integrity in Customs could also be an aspect that you may want to underline in your submission.

In view of the prevailing circumstances, the photos for this year’s competition will be displayed from 23 June 2022 onwards on site at WCO Headquarters as well as in an online gallery accessible to Members on the WCO website (http://www.wcoomd.org/en/about-us/photo-competition.aspx). Members will be invited to vote for their favourite submission by voting on the spot, or, as it was done the last two years, by filling in an online form on the WCO Photo Competition web page or by emailing the appended voting slip back to us. The results will be officially communicated to all Members, and the administration with the winning photo will be receiving an award either by post or directly at the WCO Council Sessions.

The judging criteria for the photos include the artistry; the originality; the situation portrayed; the atmosphere; and the colours. Participation is easy. Please find enclosed a short summary of the technical requirements, and an entry form which must be completed and returned with the photo to the Secretariat by 30 May 2022 to the following email: communication@wcoomd.org. This letter and the attached documents are also available on the WCO website (http://www.wcoomd.org/en/about-us/photo-competition.aspx).

I hope to have the pleasure of seeing your Administration among the participants and, perhaps, presenting you with the award. I wish you all good luck and hope that this competition will help keep your spirits high.

Yours sincerely,

Kunio Mikuriya
Secretary General
Annex V - Acronyms, initialisms and abbreviations featured in the WCO Annual Report for 2022

A-CIP: WCO Anti-Corruption and Integrity Programme
ADBI: Asian Development Bank Institute
AEO: Authorized Economic Operator
AfCFTA: African Continental Free Trade Area
AMS: WCO Americas and Caribbean region
AoC: Arrangement on Cooperation
A/P: WCO Asia/Pacific region
APPW: Asia-Pacific Plastic Waste Project
API: Advance Passenger Information
ASEM: Asia-Europe Meeting
ASYCUDA: UNCTAD Automated System for Customs Data
BASC: World Business Alliance for Secure Commerce
CAP Group: WCO Counterfeiting and Piracy Group
CBD: Capacity Building Directorate
CBC: Capacity Building Committee
CBM: Coordinated Border Management
CCC: Customs Co-operation Council
CDP: WCO-Japan Career Development Programme
CEN: Customs Enforcement Network
CITES: Convention on International Trade in Endangered Species of Wild Fauna and Flora
CPLC: Community of the Portuguese Speaking Countries
CTS: WCO Cargo Targeting System
C&F: Compliance and Facilitation Directorate
EAD: electronic advance data
ESA: WCO East and Southern Africa region
EU: European Union
EUR: WCO Europe region
FCS: fragile and conflict-affected situation
GATT: General Agreement on Tariffs and Trade
GDN: Global Development Network
GEOAT: WCO Gender Equality Organizational Assessment Tool

This is a basic list to be tailored to each Directorate’s individual requirements and/or supplemented on a case-by-case basis.
GIIS: Global Information and Intelligence Strategy
GMRE: Global Meeting of the Regional Entities
GRM: Global RILO Meeting
HS: Harmonized Commodity Description and Coding System
HSC: Harmonized System Committee
IATA: International Air Transport Association
ICAO: International Civil Aviation Organization
ICC: International Chamber of Commerce
IED: improvised explosive device
IFCBA: International Federation of Customs Brokers Associations
IMSC: Information Management Sub-Committee
INN: International Nonproprietary Names
INTERPOL: International Criminal Police Organization
ISC: Integrity Sub-Committee
ITC: Inland Transport Committee
JICA: Japan International Cooperation Agency
LLDC: Landlocked Developing Country
MENA: WCO North of Africa, Near and Middle East region
MoU: Memorandum of Understanding
MSC: Munich Security Conference
nCEN: National Customs Enforcement Network
ODS: ozone-depleting substances
OECD: Organisation for Economic Co-operation and Development
OLAF: European Anti-Fraud Office
PA: Professional Associate
PC: Policy Commission
PICARD Programme: Partnerships in Customs Academic Research and Development
PMM: Performance Measurement Mechanism
PNR: Passenger Name Record
PSCG: Private Sector Consultative Group
PTC: Permanent Technical Committee
RHCG: Rights Holders Consultative Group
RILO: Regional Intelligence Liaison Office
RCL: Regional Customs Laboratory
RKC: Revised Kyoto Convention
ROCB: Regional Office for Capacity Building
RPU: Research and Policy Unit
RSC: HS Review Sub-Committee
RDTC: Regional Dog Training Centre
RTC: Regional Training Centre
SAFE Framework: Framework of Standards to Secure and Facilitate Global Trade
SSC: Scientific Sub-Committee
TCRO: Technical Committee on Rules of Origin
TCCV: Technical Committee on Customs Valuation
TFAWG: WCO Working Group on the WTO Trade Facilitation Agreement
TEG-NII: Technical Experts Group on Non-Intrusive Inspection
TICAD: Tokyo International Conference on African Development
TRS: Time Release Study
TTA: Tariff and Trade Affairs Directorate
UN: United Nations
UNCTAD: United Nations Conference on Trade and Development
UNECE: United Nations Economic Commission for Europe
UNOCT: United Nations Office of Counter-Terrorism
UNODC: United Nations Office on Drugs and Crime
UPU: Universal Postal Union
WBG: World Bank Group
WCA: WCO West and Central Africa region
WCO: World Customs Organization
WHO: World Health Organization
WGEC: Working Group on E-Commerce
WGPM: WCO Working Group on Performance Measurement
WIPO: World Intellectual Property Organization
WOAH: World Organisation for Animal Health
WTO: World Trade Organization
### Annex VI - GLOSSARY OF INTERNATIONAL CUSTOMS TERMS

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<th>TERMS</th>
<th>GLOSSARY OF INTERNATIONAL CUSTOMS TERMS</th>
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| **ADMINISTRATIVE SETTLEMENT OF A CUSTOMS OFFENCE** | 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.  
**Note**  
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. |
| **AD-VALOREM DUTIES AND TAXES** | Duties and taxes which are calculated on the basis of value. |
| **ADVANCE RULINGS** | A written decision issued by a competent authority to the applicant prior to an import or export transaction of goods covered by the application that sets forth the treatment that the Member shall provide to the goods at the time of an import/export transaction, for a specified period.  
**Notes:**  
1. Advance rulings are dealt with in Article 3 of the WTO Agreement on Trade Facilitation.  
2. Advance rulings are provided for under the revised Kyoto Convention standard on "binding rulings" (General Annex, Standard 9.9) as well as in the WTO Agreement on Rules of Origin ("assessments on origin"). Some Customs administrations may refer to advance rulings as "preliminary decisions"; "binding tariff information" or "binding origin information". |
| **AIRCRAFT GENERAL DECLARATION** | 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. |

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<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
<th>Note</th>
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<tbody>
<tr>
<td><strong>APPEAL</strong></td>
<td>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.</td>
<td>Note: 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.</td>
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<tr>
<td><strong>ASSESSMENT OF DUTIES AND TAXES</strong></td>
<td>Determination of the amount of duties and taxes payable.</td>
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<tr>
<td><strong>ATA CARNET</strong></td>
<td>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.</td>
<td>Notes: 1. The ATA carnets 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). 2. Instead of &quot;import duties and taxes&quot; the ATA Convention uses the term &quot;import duties&quot;, giving it the same scope as the Glossary gives to the former expression.</td>
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<tr>
<td><strong>ATA CONVENTION</strong></td>
<td>The expression commonly used to refer to the Customs Convention on the ATA carnets for the temporary admission of goods (ATA Convention) adopted by the Customs Co-operation Council in Brussels in 1961.</td>
<td></td>
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<tr>
<td><strong>AUDIT-BASED CONTROL</strong></td>
<td>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.</td>
<td>Note: Audit-based control is dealt with in the General Annex, Chapter 6 of the revised Kyoto Convention.</td>
</tr>
</tbody>
</table>
AUTHORIZED ECONOMIC OPERATOR (AEO)

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.

Note
1. Authorized Economic Operator (AEO) is dealt with in the WCO SAFE Frameworks of Standards.

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<th>TERMS</th>
<th>GLOSSARY OF INTERNATIONAL CUSTOMS TERMS</th>
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<tr>
<td>BOARDING AND SEARCH OF MEANS OF TRANSPORT</td>
<td>The operations under which means of transport are visited by the Customs for:</td>
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<td>(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</td>
</tr>
<tr>
<td></td>
<td>(b) inspection, examination and search of the means of transport.</td>
</tr>
<tr>
<td>BOND</td>
<td>An undertaking in due legal form, by which a person binds himself to the Customs to do or not to do some specified act.</td>
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<tr>
<th>TERMS</th>
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<tr>
<td>CARGO DECLARATION</td>
<td>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.</td>
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<tr>
<td>Notes</td>
<td>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.</td>
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<td></td>
<td>2. Cargo declarations are often referred to as &quot;manifests&quot;; in some countries</td>
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</tbody>
</table>
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.

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).

4. Goods declarations may subsequently be presented in respect of the individual consignments covered by the Cargo declarations.

5. Cargo declaration is defined in Specific Annex A, Chapters 1 and 2 of the revised Kyoto Convention.

| CARGO MANIFEST | A listing of the goods comprising the cargo (freight) carried in a means of transport or in a transport-unit. The Cargo manifest which gives the commercial particulars of the goods, such as transport document numbers, consignors, consignees, marks and numbers, number and kind of packages, descriptions and quantities of the goods, may be used in place of the Cargo declaration.
| Note |
| Examples of Cargo manifests are Aircraft cargo manifests, Ship’s manifests, Goods manifests and “bordereaux” (road traffic). |

| CARRIER | The person actually transporting goods or in charge of or responsible for the operation of the means of transport (*).
| (*) 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. |

| CERTIFICATE OF ORIGIN | 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.
| Notes |
| 1. In this definition the word "country" may include a group of countries, a region or a part of a country. |
| 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. |
| **CERTIFIED DECLARATION OF ORIGIN** | A declaration of origin certified by an authority or body empowered to do so (*).  
(*): Annex D.2. to the Kyoto Convention of 1974 and Specific Annex K, Chapters 2 and 3 of the revised Kyoto Convention. |
| **CHECKING THE GOODS DECLARATION** | The action taken by the Customs to satisfy themselves that the Goods declaration is correctly made out and that the supporting documents required fulfil the prescribed conditions (*).  
(*): General Annex, Chapter 2 of the revised Kyoto Convention |
| **CLEARANCE** | 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 (*).  
(*): General Annex, Chapter 2 of the revised Kyoto Convention. |
| **CLEARANCE FOR HOME USE** | The Customs procedure which provides that imported goods enter into free circulation in the Customs territory upon the payment of any import duties and taxes chargeable and the accomplishment of all the necessary Customs formalities.  
**Note**  
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. |
| **CN22/23** | The special declaration forms for postal items as described in the Acts of the Universal Postal Union currently in force (*).  
(*): Specific Annex J, Chapter 2 of the revised Kyoto Convention. |
| **COMMERCIAL FRAUD** | Any offence against statutory or regulatory provisions which Customs is responsible for enforcing, committed in order to:
- evade, or attempt to evade, payment of duties/levies/taxes on movements of commercial goods;
and/or
- evade, or attempt to evade, any prohibition or restrictions applicable to commercial goods;
and/or
- receive, or attempt to receive, any repayments, subsidies or other disbursements to which there is no proper entitlement;
and/or
- obtain, or attempt to obtain, illicit commercial advantage injurious to the principle and practice of legitimate business competition.

**Note**
A list of commercial fraud case types is included in Chapter II of the CCC Manual on measures to combat commercial fraud. |
| **COMPENSATING PRODUCTS** | Products:
(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
(b) obtained abroad and resulting from the manufacturing, processing or repair of goods for which the use of the outward processing procedure is authorized (*).

**Note**
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).

| **COMPROMISE SETTLEMENT** | An agreement under which the Customs, being so empowered, consent to waive proceedings in respect of a Customs offence subject to compliance with certain conditions by the person(s) implicated in that offence.

**Notes**
2. See also "Administrative settlement of a Customs offence". |
| **CONTAINER** | An article of transport equipment (lift-van, movable tank or other similar structure):  
(i) fully or partially enclosed to constitute a compartment intended for containing goods,  
(ii) of a permanent character and accordingly strong enough to be suitable for repeated use,  
(iii) specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading,  
(iv) designed for ready handling, particularly when being transferred from one mode of transport to another,  
(v) designed to be easy to fill and to empty, and  
(vi) having an internal volume of one cubic metre or more.  
"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.  
**Notes**  
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.  
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. |
| **CONTAINER CONVENTION** | 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. |
| **COORDINATED BORDER MANAGEMENT (CBM)** | Coordinated Border Management (CBM) refers to a coordinated approach by border control agencies, both domestic and international, in the context of seeking greater efficiencies over managing trade and travel flows, while maintaining a balance with compliance requirements. |
| **CORRESPONDING ISSUING ASSOCIATION** | An issuing association established in another Contracting Party and affiliated to the same guaranteeing chain.  
**Note**  
This term is defined in Annex A to the Istanbul Convention. |
| **COUNTRY OF ORIGIN OF GOODS** | 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 (*).  
*Note*  
In this definition the word "country" may include a group of countries, a region or a part of a country.  
|---|---|
| **CPD CARNET** | 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.  
*Note*  
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. |
| **CREW'S EFFECTS** | 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.  
*Notes*  
2. The declaration required by the Customs may be oral or in written form. |
| **CUSTOMS** | The Government Service which is responsible for the administration of Customs law and the collection of duties and taxes and which also has the responsibility for the application of other laws and regulations relating to the importation, exportation, movement or storage of goods (*).  
*Notes*  
1. This term is also used when referring to any part of the Customs Service or its main or subsidiary offices.  
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).  
(* ) General Annex, Chapter 2 of the revised Kyoto Convention. |
<table>
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<tr>
<th>CUSTOMS APPROVED ROUTE</th>
<th>Any road, railway, waterway, airway and any other route (pipeline, etc.), which must be used for the importation, Customs transit and exportation of goods.</th>
</tr>
</thead>
</table>
| CUSTOMS CLEARING AGENT | 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 (*).  
  
  **Notes**  
  1. Examples of Customs clearing agents are Customs agents, Customs brokers and freight forwarders.  
  2. Some countries require that Customs clearing agents or Customs brokers be approved or licensed by the Customs.  
  3. See also the term "Third party".  
  (*) Annex G.2. to the Kyoto Convention of 1974. |
| CUSTOMS CONTROL        | Measures applied by the Customs to ensure compliance with Customs law (*).  
  
  **Note**  
  The measures may be general, e.g., in relation to all goods entering the Customs territory, or may be specifically related to, e.g.:  
  (a) the location of the goods;  
  (b) the nature of the goods (liable to a high rate of duty, etc.);  
  (c) the Customs procedure applied to the goods (Customs transit, etc.). (*)  
  General Annex, Chapters 2 and 6 of the revised Kyoto Convention. |
| CUSTOMS DECLARATION    | Any statement or action, in any form prescribed or accepted by the Customs, giving information or particulars required by the Customs.  
  
  **Notes**  
  1. This term includes declarations made through electronic means.  
  2. This term also covers action required on the part of passengers under the dual-channel (red/green) system. |
| CUSTOMS DUTIES        | Duties laid down in the Customs tariff to which goods are liable on entering or leaving the Customs territory (*).  
  
  (*) General Annex, Chapters 2 and 4 of the revised Kyoto Convention. |
<p>| CUSTOMS ENFORCEMENT NETWORK (CEN) | 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>
<table>
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<tr>
<th><strong>CUSTOMS ENFORCEMENT NETWORK COMMUNICATION (CEN Comm)</strong></th>
<th>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.</th>
</tr>
</thead>
</table>
| **CUSTOMS FORMALITIES** | All the operations which must be carried out by the persons concerned and by the Customs in order to comply with the Customs law (*).  
**Notes**  
1. These formalities may include those relating to phytosanitary, veterinary, immigration, currency and licensing regulations.  
2. The Customs formalities in connection with various Customs procedures and practices are dealt with in the Kyoto Convention.  
(⁎) General Annex, Chapter 2 of the revised Kyoto Convention. |
| **CUSTOMS FORMALITIES PRIOR TO THE LODGEMENT OF THE GOODS DECLARATION** | All the operations to be carried out by the person concerned and by the Customs from the time goods are introduced into the Customs territory until goods are placed under a Customs procedure (*).  
(⁎) Specific Annex A, Chapter 1 of the revised Kyoto Convention. |
| **CUSTOMS FRAUD** | 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 (*).  
**Notes**  
1. In some countries, deceiving Customs constitutes Customs fraud only when it is intentional.  
2. Deceit through an act of omission may or may not be regarded as Customs fraud.  
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.  
(⁎) Nairobi Convention. |
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<tr>
<th><strong>CUSTOMS FRONTIER</strong></th>
<th>The boundary of a Customs territory.</th>
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| **CUSTOMS LAW**      | The statutory and regulatory provisions relating to the importation, exportation, movement or storage of goods, the administration and enforcement of which are specifically charged to the Customs, and any regulations made by the Customs under their statutory powers (*).  
*Note*  
Customs law generally includes provisions concerning:  
- the functions, powers and responsibilities of the Customs, as well as the rights and obligations of the persons concerned,  
- the various Customs procedures, together with the conditions and formalities relating to their application,  
- the factors relating to the application of import and export duties and taxes,  
- the nature and legal consequences of Customs offences,  
- the ways and means of appeal.  
(*) General Annex, Chapter 2 of the revised Kyoto Convention. |
| **CUSTOMS MARITIME ZONE** | The sea area under the control of the Customs in accordance with their domestic legislation.  
*Note 1*  
See also the term "Customs territory".  
*Note 2*  
The sea area under Customs control may also include a zone continuous to the territorial sea. |
| **CUSTOMS OFFENCE** | Any breach, or attempted breach, of Customs law (*).  
(*) Nairobi Convention and Annex H.2. to the Kyoto Convention of 1974 and Specific Annex H, Chapter 1 of the revised Kyoto Convention. |
| **CUSTOMS OFFICE** | 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 (*).  
(*) General Annex, Chapter 2 of the revised Kyoto Convention. |
| **CUSTOMS OFFICE OF DEPARTURE** | Any Customs office at which a Customs transit operation commences (*).  
(*) Specific Annex E, Chapter 1 of the revised Kyoto Convention. |
| **CUSTOMS OFFICE OF DESTINATION** | Any Customs office at which a Customs transit operation is terminated (*).  

(*) Specific Annex E, Chapter 1 of the revised Kyoto Convention. |
| --- | --- |
| **CUSTOMS OR ECONOMIC UNION** | 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.  

*Note*  
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". |
| **CUSTOMS PROCEDURE** | Treatment applied by the Customs to goods which are subject to Customs control.  

*Notes*  
1. The reference to "goods" includes means of transport.  
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. |
| **CUSTOMS SEAL** | An assembly consisting of a seal and a fastening which are joined together in a secure manner. Customs seals are affixed in connection with certain Customs procedures (Customs transit, in particular) generally to prevent or to draw attention to any unauthorized interference with the sealed items.  

*Note*  
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. |
| **CUSTOMS TRANSIT** | Customs procedures under which goods are transported under Customs control from one Customs office to another.  

**Notes**  
1. The Customs normally allow goods to be transported under Customs transit in their territory:  
   (a) from an office of entry into the Customs territory to an office of exit from the Customs territory (through transit);  
   (b) from an office of entry into the Customs territory to an inland Customs office (inward transit);  
   (c) from an inland Customs office to an office of exit from the Customs territory (outward transit);  
   (d) from one inland Customs office to another inland Customs office (interior transit).  
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.  
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. |
| **CUSTOMS TRANSIT OPERATION** | Transport of goods from an office of departure to an office of destination under Customs transit (*).  

(*) Annex E.1. to the Kyoto Convention of 1974 and Specific Annex E, Chapter 1 of the revised Kyoto Convention. |
| **CUSTOMS UNION** | Entity forming a Customs territory replacing two or more territories and having in its ultimate state the following characteristics:  
- a common Customs tariff and a common or harmonized Customs legislation for the application of that tariff;  
- the absence of any Customs duties and charges having equivalent effect in trade between the countries forming the Customs Union in products originating entirely in those countries or in products of other countries in respect of which import formalities have been complied with and Customs duties and charges having equivalent effect have been levied or guaranteed and if they have not benefited from a total or partial drawback of such duties and charges.  
- the elimination of restrictive regulations of commerce within the Customs Union. |
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<tr>
<td>DATA MODEL</td>
<td>See WCO Data Model.</td>
</tr>
</tbody>
</table>
| DECISION | The individual act by which the Customs decide upon a matter relating to Customs law (*).  

(*) General Annex, Chapter 2 of the revised Kyoto Convention. |
| DECLARANT | 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. |
| DECLARATION OF ARRIVAL or DECLARATION OF DEPARTURE | 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. |
| **DECLARATION OF ORIGIN** | 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. |
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<tr>
<td><strong>DEPOSIT</strong></td>
<td>A sum of money provisionally paid (French : &quot;consignation&quot;), or title deeds, bearer bonds, etc. lodged as security for the payment of such duties, taxes or other sums as may become chargeable.</td>
</tr>
</tbody>
</table>
| **DOCUMENT** | Any medium designed to carry and actually carrying a record of data entries, it includes magnetic tapes and disks, microfilms, etc.  

**Note**  
This term is defined in Annex J.1. to the Kyoto Convention of 1974. |
| **DOCUMENTARY EVIDENCE OF ORIGIN** | 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. |
| **DRAWBACK** | Amount of import duties and taxes repaid under the drawback procedure (*).  

| **DRAWBACK PROCEDURE** | 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 (*).  

| **DUAL CHANNEL SYSTEM (RED/GREEN)** | Simplified Customs control system allowing travellers on arrival to make a Customs declaration by choosing between two types of channel. One, identified by green symbols, is for the use of travellers carrying goods in quantities or values not exceeding those admissible duty-free and which are not subject to import prohibition or restriction. The other, identified by red symbols, is for other travellers.  

**Note**  
The purpose of this system is to facilitate rapid baggage clearance and traveller flow. |
| **DUE DATE** | The date when payment of duties and taxes is due (*).  
( *) General Annex, Chapter 2 of the revised Kyoto Convention. |
| **DUTIES AND TAXES** | Import duties and taxes and/or export duties and taxes (*).  
( *) General Annex, Chapters 2 and 4 of the revised Kyoto Convention. |
| **DUTY-FREE SHOPS** | A premise under Customs control (-) at which goods may be acquired free of Customs duties and taxes.  
*Note*  
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). |

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**TERMS**

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<th><strong>GLOSSARY OF INTERNATIONAL CUSTOMS TERMS</strong></th>
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| **Enquiry Point/Office** | A Customs office or information portal providing all relevant information of general and/or specific application pertaining to Customs to any interested person for predictability and accessibility.  
*Notes;*  
1. The Guidelines to Chapter 9 of the General Annex of the Revised Kyoto Convention provide sufficient guidance on enquiry points/offices. The Guidelines to Chapter 7 of the General Annex of the Revised Kyoto Convention also include guidance on how to set up a Help Desk (which is equivalent to an enquiry point/office) and its components.  
2. Information portal may be composed of various factors, for example, „Custom Law information portal“, „Customs Practice portal“, „FTA counselling corner“, „FAQ“, „Q&A for foreigners“, „Friendly Facebook or YouTube“, „interactive voice response (IVRs) systems“, „virtual voice assistants“ etc.  
( *) The Chapter 9 in the revised Kyoto Convention and Transparency and Predictability Guidelines (Mar, 2017) |
**EQUIVALENT COMPENSATION**

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 (*).

**Notes**

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.

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.

3. In certain countries, this system can also be applied to goods that will be imported or exported.

(*) See the Guidelines to Chapters 1 and 2 of Specific Annex F to the Revised Kyoto Convention.

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**EQUIVALENT GOODS**

Goods identical in description, quality and technical characteristics to those imported or exported for inward or outward processing (*).

**Notes**

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.

(*) Specific Annex F, Chapters 1 and 2 of the revised Kyoto Convention.

---

**EXAMINATION OF GOODS**

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 (*).

(*) General Annex, Chapter 2 of the revised Kyoto Convention.

---

**EXPORT DUTIES AND TAXES**

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 (*).

(*) General Annex, Chapter 2 of the revised Kyoto Convention.

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**EXPORTATION**

The act of taking out or causing to be taken out any goods from the Customs territory (*).

(*) Specific Annex C, Chapter 1 of the revised Kyoto Convention.
<table>
<thead>
<tr>
<th>TERMS</th>
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<tbody>
<tr>
<td>FREE TRADE AREA</td>
<td>Entity formed by the Customs territories of an association of States and having in its ultimate state the following characteristics:</td>
</tr>
<tr>
<td></td>
<td>- the elimination of Customs duties in respect of products originating in any of the countries of the area,</td>
</tr>
<tr>
<td></td>
<td>- each State retains its Customs tariff and Customs law,</td>
</tr>
<tr>
<td></td>
<td>- each State of the area remains autonomous in matters of Customs and economic policy,</td>
</tr>
<tr>
<td></td>
<td>- trade is based on the application of rules of origin, to take account of the different Customs tariffs and prevent deflection of trade,</td>
</tr>
<tr>
<td></td>
<td>- the elimination of restrictive regulations of commerce within the free trade area.</td>
</tr>
<tr>
<td>FREE ZONE</td>
<td>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.</td>
</tr>
<tr>
<td>Notes</td>
<td>1. A distinction may be made between commercial and industrial free zones.</td>
</tr>
<tr>
<td></td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td>2. Free zones are dealt with in Annex F.1. to the Kyoto Convention.</td>
</tr>
<tr>
<td></td>
<td>3. In some countries free zones are also known under various other names, such as “free ports”, “free warehouses” or “foreign trade zones”.</td>
</tr>
<tr>
<td>(*) Specific Annex D, Chapter 2 of the revised Kyoto Convention.</td>
<td></td>
</tr>
<tr>
<td>FREIGHT DECLARATION</td>
<td>See Cargo declaration.</td>
</tr>
</tbody>
</table>
### FRONTIER TRAFFIC
Importations and exportations carried out by frontier zone inhabitants between two adjacent frontier zones.

**Notes**
1. Frontier traffic may be subject to special Customs regulations.
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.

### FRONTIER ZONE
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.

**Note**
This term is defined in Annexes B.8. and D. to the Istanbul Convention.

### FRONTIER ZONE INHABITANTS
Persons established or resident in a frontier zone.

**Notes**
1. This term is defined in Annexes B.8. and D. to the Istanbul Convention.
2. Both natural and legal persons qualify as frontier zone inhabitants.

### TERMS

<table>
<thead>
<tr>
<th>GLOSSARY OF INTERNATIONAL CUSTOMS TERMS</th>
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<tbody>
<tr>
<td><strong>Globally Networked Customs (GNC)</strong></td>
</tr>
<tr>
<td>Systematic exchange of information between Customs administrations to enhance Border Agencies’ ability to deliver regulatory services in a more timely and efficient manner for improved risk assessment and control, enhanced data quality; improving re-use of data already available in import, export or transit declarations and similar data transfers from trade community to Customs.</td>
</tr>
<tr>
<td><strong>Note</strong></td>
</tr>
<tr>
<td>This term is defined in line with the coverage of GNC handbook, subject to deleting „of commercial nature“.</td>
</tr>
</tbody>
</table>
| **GOODS DECLARATION** | A statement made in the form prescribed by Customs, by which the persons interested indicate the Customs procedure to be applied to the goods and furnish the particulars which the Customs require to be declared for the application of that procedure.  
*Note*  
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. |
| **GOODS EXPORTED WITH NOTIFICATION OF INTENDED RETURN** | '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 (*).  
(*) Specific Annex B, Chapter 2 of the revised Kyoto Convention. |
| **GOODS IN FREE CIRCULATION** | Goods which may be disposed of without Customs restriction (*).  
(*) Specific Annex B, Chapters 1 and 2 of the revised Kyoto Convention. |
| **GUARANTEEING ASSOCIATION** | 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.  
*Notes*  
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.  
2. There is a link between the terms 'guaranteeing chain', 'guaranteeing association' and 'issuing association'. |
| **GUARANTEEING CHAIN** | A guaranteeing scheme administered by an international organization to which guaranteeing associations are affiliated.  
*Notes*  
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.  
2. There is a link between the terms 'guaranteeing chain', 'guaranteeing association' and 'issuing association'. |
Undertaking by which the surety assumes obligations towards the Customs.

**H**

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<tr>
<th>TERMS</th>
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<tr>
<td>HARMONIZED SYSTEM CONVENTION (HS)</td>
<td>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.</td>
</tr>
</tbody>
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**I**

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<thead>
<tr>
<th>TERMS</th>
<th>GLOSSARY OF INTERNATIONAL CUSTOMS TERMS</th>
</tr>
</thead>
<tbody>
<tr>
<td>IMPORT DUTIES AND TAXES</td>
<td>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 (<em>). (</em>) General Annex, Chapter 2 of the revised Kyoto Convention.</td>
</tr>
<tr>
<td>IMPORT/EXPORT LICENCE (OR IMPORT/EXPORT PERMIT)</td>
<td>Authorization issued by a competent authority for the importation or exportation of goods subject to restriction.</td>
</tr>
<tr>
<td>IMPORTATION</td>
<td>The act of bringing or causing any goods to be brought into a Customs territory.</td>
</tr>
</tbody>
</table>
| **INTELLECTUAL PROPERTY RIGHTS** | The following rights:  
1. Copyright and related rights;  
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;  
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;  
4. Industrial designs;  
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;  
6. Layout-design (topographies) of integrated circuits: either a protected layout-design or an integrated circuit in which a protected layout-design is incorporated;  
7. Protection of undisclosed information such as trade secrets and other business confidential information.  

**Notes**  
1. This term is defined by the World Intellectual Property Organization.  
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. |

| **INTERNAL TRAFFIC** | The carriage of persons embarked or goods loaded in the Customs territory for disembarkation or unloading within the same Customs territory.  

**Notes**  
1. The term 'internal transport' is also used with the same meaning.  
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). |

| **INWARD PROCESSING** | 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 (*).  

(*) Specific Annex F, Chapter 1 of the revised Kyoto Convention. |
### ISSUING ASSOCIATION
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.

**Notes**
1. There is a link between the terms "Guaranteeing chain", "Guaranteeing association" and "Issuing association".
2. The issuing association must be approved by the Customs authorities of the Contracting Party on whose territory it is established.

### ISTANBUL CONVENTION
The expression commonly used to refer to the Convention on temporary admission, adopted by the Customs Co-operation Council in Istanbul in 1990.

### TERMS | GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
---|---
JOHANNESBURG CONVENTION | 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.

### TERMS | GLOSSARY OF INTERNATIONAL CUSTOMS TERMS
---|---
KYOTO CONVENTION | 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.
<table>
<thead>
<tr>
<th>TERMS</th>
<th>GLOSSARY OF INTERNATIONAL CUSTOMS TERMS</th>
</tr>
</thead>
</table>
| LETTER-POST ITEMS | 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 (*).  

*Note*  
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.  


<table>
<thead>
<tr>
<th>TERMS</th>
<th>GLOSSARY OF INTERNATIONAL CUSTOMS TERMS</th>
</tr>
</thead>
</table>
| MEANS OF TRANSPORT FOR COMMERCIAL USE | 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.  

*Notes*  
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.  
2. In some countries, the term "conveyance" is used with the same meaning as "means of transport for commercial use".  
3. See Commentary 3 to Article 1, Annex C of the Istanbul Convention. |

| MEANS OF TRANSPORT FOR PRIVATE USE | 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.  

*Note*  
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. |
<table>
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<tr>
<th>Terms</th>
<th>Glossary of International Customs Terms</th>
</tr>
</thead>
<tbody>
<tr>
<td>Money Laundering</td>
<td>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.</td>
</tr>
<tr>
<td>Mutual Administrative Assistance</td>
<td>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.</td>
</tr>
<tr>
<td>Nairobi Convention</td>
<td>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.</td>
</tr>
<tr>
<td>National Customs Enforcement Network (nCEN)</td>
<td>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.</td>
</tr>
</tbody>
</table>
| Office en Route | 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. |
| Omission | The failure to act or give a decision required of the Customs by Customs law within a reasonable time on a matter duly submitted to them (*).  

(*) General Annex, Chapter 2 of the revised Kyoto Convention |
<table>
<thead>
<tr>
<th>TERMS</th>
<th>GLOSSARY OF INTERNATIONAL CUSTOMS TERMS</th>
</tr>
</thead>
<tbody>
<tr>
<td>PACKINGS</td>
<td>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. Notes 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. 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. 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 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.</td>
</tr>
</tbody>
</table>
| **PALLET** | A device on the deck of which a quantity of goods can be assembled to form a unit load for the purpose of transporting it, or of handling or stacking it with the assistance of mechanical appliances. This device is made up of two decks separated by bearers, or of a single deck supported by feet; its overall height is reduced to the minimum compatible with handling by fork lift trucks or pallet trucks; it may or may not have a superstructure.  
*Note*  
This item is defined in Annex B.3. to the Istanbul Convention. |
| **PARTIAL RELIEF** | 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.  
*Note*  
This term is defined in Annex E to the Istanbul Convention. |
| **PERISHABLE GOODS** | Goods that rapidly decay due to their natural characteristics, in particular in the absence of appropriate storage conditions.  
(*) The Analysis of Section I of the Trade Facilitation Agreement |
| **PERSON** | Both natural and legal persons, unless the context otherwise requires (*).  
(*) General Annex, Chapter 2 of the revised Kyoto Convention. |
| **PERSONAL EFFECTS** | All articles (new or used) which a traveller may reasonably require for his or her personal use during the journey, taking into account all the circumstances of the journey, but excluding any goods imported or exported for commercial purposes (*).  
(*) Specific Annex J, Chapter 1 of the revised Kyoto Convention. |
| **POST CLEARANCE AUDIT** | 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. |
| **POSTAL ITEMS** | Letter-post and parcels, as described in the Acts of the Universal Postal Union currently in force, when carried by or for postal services (*).  
(*) Specific Annex J, Chapter 2 of the revised Kyoto Convention. |
| **POSTAL PARCELS** | Items called postal parcels within the meaning of the Acts of the Universal Postal Union currently in force (*).  
*Note*  
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. |
|-------------------|------------------------------------------------------------------------------------------------|
| **POSTAL SERVICE** | A public or private body authorized by the government to provide the international services governed by the Acts of the Universal Postal Union currently in force (*).  
(*) Specific Annex J, Chapter 2 of the revised Kyoto Convention. |
| **PROCESSING OF GOODS FOR HOME USE** | 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 (*).  
(*) Specific Annex F, Chapter 4 of the revised Kyoto Convention. |
| **PRODUCTION OF GOODS TO THE CUSTOMS** | The act of presenting goods to the competent Customs authorities, at the place designated or accepted by them, for completion of the Customs formalities.  
*Note*  
The production of goods to the Customs is itself one of the Customs formalities. |
| **PROFESSIONAL EQUIPMENT** | 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.  
*Notes*  
1. This equipment includes the equipment set out in the illustrative lists in:  
(a) Annexes A, B and C to the Customs Convention on the temporary importation of professional equipment, Brussels, 1961;  
(b) Annex B.2 to the Istanbul Convention, 1990.  
2. In countries where the ATA system is applied, ATA carnets are as a rule accepted for the temporary admission of professional equipment. |
| **PROHIBITIONS OF GOODS** | Goods whose importation or exportation is prohibited by law. |
### Terms Glossary of International Customs Terms

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<tr>
<td>QUANTITATIVE QUOTA</td>
<td>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.</td>
</tr>
<tr>
<td>RE-EXPORTATION</td>
<td>Exportation from a Customs territory of goods previously imported into that territory.</td>
</tr>
</tbody>
</table>
| REGIONAL APPELLATION CERTIFICATE           | 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 1974S. |
| RE-IMPORTATION                             | Importation into a Customs territory of goods previously exported from that territory                                      |
| RE-IMPORTATION IN THE SAME STATE           | 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. |
|RELEASE OF GOODS| The action by the Customs to permit goods undergoing clearance to be placed at the disposal of the persons concerned (*).  
(*) General Annex, Chapter 2 of the revised Kyoto Convention. |
|RELIEF CONSIGNMENTS|  
- Goods, including vehicles and other means of transport, foodstuffs, medicaments, clothing, blankets, tents, prefabricated houses, water purifying and water storage items, or other goods of prime necessity, forwarded as aid to those affected by disaster; and  
- all equipment, vehicles and other means of transport, specially trained animals, provisions, supplies, personal effects and other goods for disaster relief personnel in order to perform their duties and to support them in living and working in the territory of the disaster throughout the duration of their mission (*).  
(*) Specific Annex J, Chapter 5 of the revised Kyoto Convention. |
|RELIEF FROM IMPORT DUTIES AND TAXES| 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.  
Note  
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. |
|REMISSION OF IMPORT DUTIES AND TAXES| The waiver of payment, in whole or in part, of import duties and taxes where payment has not been made.  
Note  
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. |
|REPAYMENT| 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 (*).  
(*) General Annex, Chapter 2 of the revised Kyoto Convention. |
<p>|RESTRICTION OF GOODS| 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>
<table>
<thead>
<tr>
<th><strong>REVISED ARUSHA DECLARATION</strong></th>
<th>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.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVISED KYOTO CONVENTION</strong></td>
<td>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.</td>
</tr>
</tbody>
</table>
| **RISK ANALYSIS**             | The systematic use of available information to determine how often defined risks may occur and the magnitude of their likely consequences.  
**Note**  
1. Risk Analysis is dealt with in the Guidelines to Chapter 6 of the General Annex to the Revised Kyoto Convention. |
| **RISK MANAGEMENT**           | Coordinated activities by administrations to direct and control risk. |
| **RULES OF ORIGIN**           | Specific provisions, developed from principles established by national legislation or international agreements ("origin criteria"), applied by a country to determine the origin of goods.  
**Note**  
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. |
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<tbody>
<tr>
<td>SAFE FRAMEWORK OF STANDARDS</td>
<td>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, as amended.</td>
</tr>
</tbody>
</table>
| SAMPLES | Articles which are representative of a particular category of goods already produced or are examples of goods the production of which is contemplated; the term does not include identical articles brought in by the same individual, or sent to a single consignee, in such quantity that, taken as a whole, they no longer constitute samples under ordinary commercial usage.  
*Note*  
Temporary admission facilities for samples are dealt with in Annex B.3. to the Istanbul Convention. |
| SAMPLES OF NO COMMERCIAL VALUE | Articles which are regarded by the Customs to be of negligible value and which are to be used only for soliciting orders for goods of the kind they represent (*).  
*Note*  
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:  
(a) raw materials and products of such dimensions that they are useless except for purposes of demonstration;  
(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;  
(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;  
(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: |
(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;
(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.
(*) International Convention to facilitate the importation of commercial
samples and advertising material (Geneva, 1952).

**SEAL**

A piece of metal or other material used to join together two ends of a
fastening in a secure manner (*).

(*) Council Recommendation concerning Customs sealing systems in
connection with the international transport of goods, 1968.

**SECURITY**

That which ensures to the satisfaction of the Customs that an obligation
to the Customs will be fulfilled. Security is described as "general" when it
ensures that the obligations arising from several operations will be fulfilled.

*Note*

Security usually takes the form of a deposit or of a legal obligation (a
bond). A surety to the bond is usually required.

**SINGLE WINDOW (SW)**

A facility that allows parties involved in trade and transport to lodge stand-
ardized information and documents with a single entry point to fulfil all
import, export, and transit-related regulatory requirements. If information
is electronic, then individual data elements should only be submitted once
(*).

(*) UN/CEFACT). Recommendation No. 33.

**SCANNING**

Capturing information (which may include images or radiation signatures)
relating to goods and means of transport by utilising non-intrusive detec-
tion equipment.

**SCREENING**

The evaluation of information and intelligence relating to goods and means
of transport in a risk assessment process (manual, automated or other-
wise).

**SHIP’S GENERAL DECLARATION**

Declaration (IMO FAL Form 1) conforming to the provisions of the Annex
general declaration is the basic document on arrival and departure provid-
ing information concerning the ship itself and summary information relat-
ing to the cargo, crew, passengers and voyage.
| **SMUGGLING** | Customs offence consisting in the movement of goods across a Customs frontier in any clandestine manner, thereby evading Customs control (*).  

**Notes**  
1. This term may also cover certain violations of Customs legislation relating to the possession and movement of goods within the Customs territory.  
2. In certain countries:  
   - The concept of clandestine movement of goods across frontiers is not a mandatory feature of smuggling.  
   - An offence is not defined as smuggling unless it is intentional.  

(*) Nairobi Convention. |
| **SPECIFIC DUTIES AND TAXES** | Duties and taxes which are calculated on a basis other than value.  

**Note**  
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. |
| **STORES** | - Stores for consumption; and  
- stores to be taken away (*).  

(*) Specific Annex J, Chapter 4 of the revised Kyoto Convention. |
| **STORES DECLARATION** | Documents providing the particulars concerning stores carried on board the means of transport, to be presented as required by the Customs.  

**Note**  
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.  
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. |
| STORES FOR CONSUMPTION | 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 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 (*).  

(*) Specific Annex J, Chapter 4 of the revised Kyoto Convention. |
|---|---|
| STORES TO BE TAKEN AWAY | 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 (*).  

(*) Specific Annex J, Chapter 4 of the revised Kyoto Convention. |
| SUBSTANTIAL TRANSFORMATION CRITERION | 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>| SURETY | 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>
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<th>TERMS</th>
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<tr>
<td><strong>TARIFF CEILING</strong></td>
<td>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.</td>
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<tr>
<td><strong>TARIFF CLASSIFICATION OF GOODS</strong></td>
<td>Determination of the tariff subheading in a tariff nomenclature under which particular goods should be classified.</td>
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<tr>
<td><strong>TARIFF DESCRIPTION</strong></td>
<td>Description of an article or product in accordance with the terminology used in the tariff nomenclature.</td>
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<tr>
<td><strong>TARIFF HEADING (OR SUB-HEADING)</strong></td>
<td>The textual designation in a tariff nomenclature of a single commodity or a single group of related commodities.</td>
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<td><strong>Notes</strong></td>
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<tr>
<td>1.</td>
<td>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.</td>
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<tr>
<td>2.</td>
<td>In certain countries the term &quot;Tariff item&quot; is used instead of &quot;Tariff heading&quot;.</td>
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</table>
| **TARIFF NOMENCLATURE** | Any classification and coding system introduced by national administrations or Customs or Economic Unions to designate commodities or groups of related commodities for Customs tariff purposes.  
**Notes**  
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.  
2. Some countries and Customs or Economic Unions combine in one system the requirements for Customs tariff and for external trade statistics. |
| **TEMPORARY ADMISSION** | 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 (*).  
(*): Specific Annex G, Chapter 1 of the revised Kyoto Convention. |
| **TEMPORARY STORAGE OF GOODS** | 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.  
**Note**  
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. |
| **THE CARRIAGE OF GOODS COASTWISE PROCEDURE** | The Customs procedure under which:  
(a) goods in free circulation, and  
(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 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 (*).  
(*): Specific Annex E, Chapter 3 of the revised Kyoto Convention. |
| **THE UNIVERSAL POSTAL UNION** | 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 (*).  
(*): Specific Annex J, Chapter 2 of the revised Kyoto Convention. |
<table>
<thead>
<tr>
<th>Term</th>
<th>Description</th>
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<tr>
<td>THIRD PARTY</td>
<td>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 (*).</td>
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<td></td>
<td>(*) General Annex, Chapter 2 of the revised Kyoto Convention.</td>
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<tr>
<td>Time Release Study (TRS)</td>
<td>A strategic, internationally recognized tool to measure the actual time required for the release and/or clearance of goods, from the time of arrival until the physical release of cargo, with a view to finding bottlenecks in the trade flow process and taking the corresponding necessary measures to improve the effectiveness and efficiency of border procedures. (*) The TRS Guide Version 3 (2018)</td>
</tr>
<tr>
<td>TRADE FACILITATION</td>
<td>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.</td>
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<td><em>Note</em></td>
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<td>This concept refers to the WTO definition of trade facilitation</td>
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<tr>
<td>TRANSACTION VALUE</td>
<td>This is the prime method for determining the Customs value as defined in the WTO Valuation Agreement. It is based on the price actually paid or payable for the goods when sold for export to the country of importation (Article 1 of the WTO Valuation Agreement), adjusted in accordance with the provisions of Article 8 of the WTO Valuation Agreement.</td>
</tr>
<tr>
<td>TRANSFER PRICING</td>
<td>A neutral concept that refers to the determination of transfer prices for transactions between related parties.</td>
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<tr>
<td>TRANSHIPMENT</td>
<td>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.</td>
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<td><em>Note</em></td>
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<td>Transhipment 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.</td>
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<tr>
<td><strong>TRANSIT BOND-NOTE</strong></td>
<td>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.</td>
</tr>
<tr>
<td><strong>TRANSPORT-UNIT</strong></td>
<td>Any means of transporting goods suitable for use in a Customs transit operation or under Customs seal.</td>
</tr>
</tbody>
</table>
| **Notes** | 1. The term transport-unit means:  
(a) containers having an internal volume of one-cubic metre or more, including demountable bodies;  
(b) road vehicles, including trailers and semi-trailers;  
(c) railway coaches or wagons;  
(d) lighters, barges and other vessels; and  
(e) aircraft (*).  
(*) Specific Annex E, Chapter 1 of the revised Kyoto Convention. |
| 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. |
| **TRAVELLER** | 1. Any person who temporarily enters the territory of a country in which he or she does not normally reside ("non-resident") or who leaves that territory; and  
2. any person who leaves the territory of a country in which he or she normally resides ("departing resident") or who returns to that territory ("returning resident") (*).  
(*) Specific Annex J, Chapter 1 of the revised Kyoto Convention. |
### TERMS

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<tr>
<td><strong>UNIQUE CONSIGNMENT REFERENCE (UCR)</strong></td>
<td>The Unique Consignment Reference (UCR) is a reference number for Customs use and may be required to be reported to Customs at any point during a Customs procedure.</td>
</tr>
</tbody>
</table>
| **URGENT CONSIGNMENTS**     | Goods which require rapid clearance as a matter of priority due to:  
- their nature;  
- their meeting a fully justified urgent need.  
*Note*  
Urgent consignments should be granted priority and rapid clearance. |

### TERMS

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<td><strong>WCO DATA MODEL</strong></td>
<td>A compilation of clearly structured, harmonized, standardized and reusable sets of data definitions and electronic messages to meet operational and legal requirements of cross-border regulatory agencies, including Customs, which are responsible for border management.</td>
</tr>
<tr>
<td><strong>WTO VALUATION AGREEMENT</strong></td>
<td>The expression commonly used to refer to the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, which sets out the methodology and requirements for determining the Customs value for imported goods subject to ad valorem duties.</td>
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</tbody>
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